



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, 2021, 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, 2021 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.





M. A. Braganza & Associates
CHARTERED ACCOUNTANTS

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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



Ravishankar Hegde
Partner
ICAI Membership No. 232520
UDIN: 21232520AAAACO7319

Place: Bangalore
Date: November 09, 2021



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, 2021
FOREIGN CONTRIBUTION


| LIABILITIES | SCH | AMOUNT(Rs.) | | ASSETS | SCH | AMOUNT(Rs.) | |
|-----------------------------|-----|--------------------|--------------------|---|-----|--------------------|--------------------|
| | | 31-03-2021 | 31-03-2020 | | | 31-03-2021 | 31-03-2020 |
| <u>Capital Fund</u> | 2 | 1,73,96,408 | 1,56,09,105 | <u>Fixed Assets (Including Capital WIP & Dormitory WIP)</u> | 1 | 1,13,22,301 | 1,17,45,529 |
| <u>Capital Reserve Fund</u> | 3 | 79,287 | 75,605 | <u>Current Assets</u> | | | |
| <u>Current Liabilities</u> | | | | Cash in hand | | 145 | 15,677 |
| Provisions | 16 | 3,536 | 19,320 | Bank Balance (SBI-31477952026) | | 44,61,383 | 26,37,373 |
| Sundry Creditors | 13 | 64,423 | 1,84,741 | Loans & Advances | 4 | 16,137 | 11,972 |
| Interbranch-Local | 14 | - | 2,36,410 | Deposits | | 3,690 | 3,690 |
| Outstanding Expenses | | 1,07,560 | 70,282 | Fixed Deposits | 5 | 18,34,953 | 17,46,273 |
| | | | | TDS Receivable | 15 | 12,608 | 34,950 |
| Total | | 1,76,51,216 | 1,61,95,464 | Total | | 1,76,51,216 | 1,61,95,464 |

Notes to Accounts-Schedule No: 18

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

As per our report of even date attached

For Baale Mane Trust


 Girish Venkataswamy
 Treasurer


 Indira Raghupathi
 Chairperson



For M.A.BRAGANZA & ASSOCIATES

Chartered Accountants
 Firm Registration No. 000507S


 Ravishankar Hegde
 Partner

ICAI Membership No.232520



Date : 09-11-21
 Place : Bangalore

BAALE MANE TRUST
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2021
FOREIGN CONTRIBUTION

| EXPENDITURE | SCH | AMOUNT(Rs.) | | INCOME | SCH | AMOUNT(Rs.) | |
|--|-----|--------------------|--------------------|----------------------------------|-----|--------------------|--------------------|
| | | 31-03-2021 | 31-03-2020 | | | 31-03-2021 | 31-03-2020 |
| To Direct Expenses | | | | By Grants - Monetary | 17 | 79,46,101 | 1,05,76,007 |
| Development | 6 | 6,97,475 | 6,20,688 | By Donations | 17 | 28,74,045 | 96,667 |
| Participation | 7 | 5,02,716 | 12,19,890 | By Donations In Kind | 1 | 25,750 | - |
| Protection | 8 | 13,60,066 | 14,23,285 | By Savings Bank Interest | | 1,23,272 | 1,27,861 |
| Staff Cost | 9 | 39,79,861 | 33,48,367 | By Interest on Income Tax Refund | | 1,184 | - |
| Survival | 10 | 10,04,900 | 8,00,233 | By Fixed Deposit Interest | 5 | 95,874 | 1,20,404 |
| Transition Cost | 12 | 57,027 | 8,410 | | | | |
| Independence Cost | 11 | 8,43,288 | 7,98,732 | | | | |
| To Depreciation | 1 | 8,07,140 | 7,21,328 | | | | |
| To Balances Written Off | | 700 | 8,123 | | | | |
| To Excess of income over expenditure | | 17,87,303 | 18,75,214 | | | | |
| To Assets transferred to Capital Reserve | | 25,750 | 96,667 | | | | |
| Total | | 1,10,66,226 | 1,09,20,938 | Total | | 1,10,66,226 | 1,09,20,938 |

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

As per our report of even date attached

For Baale Mane Trust


 Girish Venkataswamy
 Treasurer


 Indira Raghupathi
 Chairperson



For M.A.BRAGANZA & ASSOCIATES

Chartered Accountants
 Firm Registration No. 000507S


 Ravishankar Hegde
 Partner
 ICAI Membership No.232520



Date : 09-11-21
 Place : Bangalore

BAALE MANE TRUST
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2021
FOREIGN CONTRIBUTION

| RECEIPTS | SCH | AMOUNT(Rs.) | | PAYMENTS | SCH | AMOUNT(Rs.) | |
|----------------------------------|-----|--------------------|--------------------|---------------------------|-----|--------------------|--------------------|
| | | 31-03-2021 | 31-03-2020 | | | 31-03-2021 | 31-03-2020 |
| To Opening Balance | | | | By Fixed Assets | 1 | 3,80,229 | 31,35,734 |
| Cash in Hand | | 15,677 | 6,911 | By Direct Expenses | | | |
| Bank Balance | | 26,37,373 | 17,89,322 | Development | 6 | 6,97,475 | 6,20,688 |
| (SBI - 31477952026) | | | | Participation | 7 | 5,02,716 | 12,19,890 |
| Fixed Deposit - 35999485295 | | 17,46,273 | 16,36,814 | Protection | 8 | 13,60,066 | 14,23,285 |
| To Grants | 17 | 79,46,101 | 1,00,81,959 | Staff Cost | 9 | 39,79,861 | 33,48,367 |
| To Donations | 17 | 28,74,045 | 4,94,048 | Survival | 10 | 10,04,900 | 8,00,233 |
| To Bank Interest | | 1,22,535 | 1,27,861 | Transition Cost | 12 | 57,027 | 8,410 |
| To Interest on FD | 5 | 95,874 | 1,20,404 | Independence Cost | 11 | 8,43,288 | 7,98,732 |
| To Loans Recovered | 4 | 50,630 | 1,82,746 | By Provisions | 16 | 15,784 | 24,180 |
| To Interbranch | 14 | 53,268 | 2,68,265 | By Balance Written off | | 700 | 8,123 |
| To Sundry Creditors | 13 | - | 1,46,769 | By Loans and Advances | 4 | 54,058 | 26,200 |
| To Sundry Debtors | | - | 37,292 | By Inter-Branch | 14 | 2,89,678 | 60,273 |
| To Capital WIP | 1 | - | 9,91,991 | By TDS Receivable | 15 | 7,194 | 10,945 |
| To Interest on Income Tax Refund | | 1,184 | - | By Sundry creditors | 13 | 83,040 | - |
| To TDS Received | | 29,536 | - | By Closing Balance | | | |
| | | | | Cash in Hand | | 145 | 15,677 |
| | | | | Bank Balance | | 44,61,383 | 26,37,373 |
| | | | | (SBI - 31477952026) | | | |
| | | | | Fixed Deposits | | 18,34,953 | 17,46,273 |
| Total | | 1,55,72,496 | 1,58,84,383 | Total | | 1,55,72,496 | 1,58,84,383 |

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

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, 2021.

For Baale Mane Trust


Girish Venkataswamy
Treasurer


Indira Raghupathi
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



Date : 09-11-21
Place : Bangalore

Schedule-1
FIXED ASSETS

Schedules Forming part of Balance Sheet & Income and Expenditure Account

(Amounts in Rs.)

| PARTICULARS | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | | | NET BLOCK | | |
|---|--------------------|----------------------|---------------------|------------|--------------------|--------------|------------------|-----------------|------------|------------------|--------------------|--------------------|
| | Cost as on | Additions | Additions | Deletions/ | Cost as on | Rate of | As on | For the | Deletions/ | Up to | WDV as on | WDV as on |
| | 01-04-2020 | Before 30.09.2020 | After 30.09.2020 | Transfer | 31-03-2021 | depreciation | 31-03-2020 | For The Year | Transfer | 31-03-2021 | 31-03-2021 | 31-03-2020 |
| FURNITURE AND FITTINGS | | | | | | | | | | | | |
| Bajaj Fan | 15,518 | - | - | - | 15,518 | 10% | 5,336 | 1,018 | - | 6,354 | 9,164 | 10,182 |
| Fan | 22,860 | - | - | - | 22,860 | 10% | 2,315 | 2,054 | - | 4,370 | 18,490 | 20,545 |
| Decor Drapes | - | - | 7,343 | - | 7,343 | 10% | - | 367 | - | 367 | 6,976 | - |
| BUILDING | | | | | | | | | | | | |
| New Dining Block FY 2018-19 | 1,08,08,793 | - | - | - | 1,08,08,793 | 5% | 6,52,375 | 5,07,821 | - | 11,60,196 | 96,48,597 | 1,01,56,418 |
| MACHINERY AND PLANT | | | | | | | | | | | | |
| a) Computers | | | | | | | | | | | | |
| Computers | 16,480 | - | - | - | 16,480 | 40% | 11511.58 | 1,988 | - | 13,499 | 2,981 | 4,969 |
| LED Monitor | 6,858 | - | - | - | 6,858 | 40% | 6,265 | 237 | - | 6,502 | 356 | 593 |
| LAPTOP | - | 66,000 | - | - | 66,000 | 40% | - | 26,400 | - | 26,400 | 39,600 | - |
| MS office license | - | - | 1,78,652 | - | 1,78,652 | 40% | - | 35,730 | - | 35,730 | 1,42,922 | - |
| b) Motor cars | | | | | | | | | | | | |
| Tata Winger | 7,52,539 | - | - | - | 7,52,539 | 15% | 5,62,859 | 28,452 | - | 5,91,311 | 1,61,228 | 1,89,680 |
| Auto | 1,22,890 | - | - | - | 1,22,890 | 15% | 89,776 | 4,967 | - | 94,743 | 28,147 | 33,114 |
| Tempo Traveller | 14,38,787 | - | - | - | 14,38,787 | 15% | 4,77,221 | 1,44,235 | - | 6,21,456 | 8,17,331 | 9,61,566 |
| c) Electrical and other Equipments | | | | | | | | | | | | |
| Weighing Machine | 4,157 | - | - | - | 4,157 | 15% | 821 | 500 | - | 1,321 | 2,836 | 3,336 |
| UPS | 60,992 | - | - | - | 60,992 | 15% | 35,111 | 3,882 | - | 38,993 | 21,999 | 25,881 |
| D Link | - | - | 23,069 | - | 23,069 | 15% | - | 1,730 | - | 1,730 | 21,339 | - |
| Water Filter | 15,000 | - | - | - | 15,000 | 15% | 10,672 | 649 | - | 11,321 | 3,679 | 4,328 |
| Motor Pump | 14,160 | - | - | - | 14,160 | 15% | 1,062 | 1,965 | - | 3,027 | 11,133 | 13,098 |
| Projector and Projector Screens | 30,780 | - | - | - | 30,780 | 15% | 30,586 | 29 | - | 30,615 | 165 | 194 |
| HP Printer | 19,244 | - | - | - | 19,244 | 15% | 10,706 | 1,281 | - | 11,986 | 7,258 | 8,538 |
| Hard Disk | 10,639 | - | - | - | 10,639 | 15% | 4,251 | 958 | - | 5,209 | 5,430 | 6,388 |
| Forbes Water Filter | 27,990 | - | - | - | 27,990 | 15% | 12,090 | 2,385 | - | 14,475 | 13,515 | 15,900 |
| CCTV Camera | 1,53,080 | - | 17,169 | - | 1,70,249 | 15% | 38,281 | 18,508 | - | 56,788 | 1,13,461 | 1,14,799 |
| Airtel Hotspot | 4,000 | - | - | - | 4,000 | 15% | 600 | 510 | - | 1,110 | 2,890 | 3,400 |
| Mobile | 26,450 | - | - | - | 26,450 | 15% | 3,968 | 3,372 | - | 7,340 | 19,110 | 22,483 |
| Pest O Flash | 5,700 | - | - | - | 5,700 | 15% | 855 | 727 | - | 1,582 | 4,118 | 4,845 |
| Water Softner | 74,886 | - | - | - | 74,886 | 15% | 10,514 | 9,656 | - | 20,169 | 54,717 | 64,373 |
| USB WIFI Adaptor | 2,500 | - | - | - | 2,500 | 15% | 375 | 319 | - | 694 | 1,806 | 2,125 |
| Wireless Telephone | 2,599 | - | - | - | 2,599 | 15% | 721 | 282 | - | 1,003 | 1,596 | 1,878 |
| Sports Material | - | - | 60,000 | - | 60,000 | 15% | - | 4,500 | - | 4,500 | 55,500 | - |
| Bicycle | - | - | 27,996 | - | 27,996 | 15% | - | 2,100 | - | 2,100 | 25,896 | - |
| d) Books | | | | | | | | | | | | |
| Library Books | 8,568 | - | - | - | 8,568 | 40% | 7,273 | 518 | - | 7,791 | 777 | 1,295 |
| Sub Total | 1,36,45,471 | 66,000 | 3,14,229 | - | 1,40,25,700 | | 19,75,546 | 8,07,140 | - | 27,82,686 | 1,12,43,015 | 1,16,69,925 |

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| PARTICULARS | GROSS BLOCK | | | | | DEPRECIATION BLOCK | | | | | NET BLOCK | |
|-----------------------------------|--------------------|----------------------|---------------------|------------------|--------------------|--------------------|------------------|-----------------|------------|------------------|--------------------|--------------------|
| | Cost as on | Additions | Additions | Deletions/ | Cost as on | Rate of | As on | For the | Deletions/ | Up to | WDV as on | WDV as on |
| | 01-04-2020 | Before 30.09.2020 | After 30.09.2020 | Transfer | 31-03-2021 | depreciation | 31-03-2020 | For The Year | Transfer | 31-03-2021 | 31-03-2021 | 31-03-2020 |
| Contribution Received in Kind | | | | | | | | | | | | |
| MACHINERY AND PLANT | | | | | | | | | | | | |
| Yoga Mat | 18,034 | - | - | - | 18,034 | 15% | 10,633 | 1,110 | - | 11,743 | 6,291 | 7,401 |
| Library Books | 2,256 | - | - | - | 2,256 | 40% | 2,201 | 22 | - | 2,223 | 33 | 55 |
| Laptop | 1,10,065 | - | - | - | 1,10,065 | 40% | 74,711 | 14,141 | - | 88,852 | 21,212 | 35,354 |
| Camera | 38,582 | - | - | - | 38,582 | 15% | 5,787 | 4,919 | - | 10,707 | 27,875 | 32,795 |
| Meditation wheel chair | - | 6,750 | - | - | 6,750 | 10% | - | 675 | - | 675 | 6,075 | - |
| Apc UPS Stabilizer | - | - | 1,000 | - | 1,000 | 15% | - | 75 | - | 75 | 925 | - |
| Cyber power Battery | - | - | 2,000 | - | 2,000 | 15% | - | 150 | - | 150 | 1,850 | - |
| Induction Stove (Usha) | - | - | 3,000 | - | 3,000 | 15% | - | 225 | - | 225 | 2,775 | - |
| Wooden table(Small) | - | - | 2,000 | - | 2,000 | 10% | - | 100 | - | 100 | 1,900 | - |
| Wooden tipai | - | - | 2,000 | - | 2,000 | 10% | - | 100 | - | 100 | 1,900 | - |
| Micro Oven | - | - | 4,000 | - | 4,000 | 15% | - | 300 | - | 300 | 3,700 | - |
| Tv Table | - | - | 4,000 | - | 4,000 | 10% | - | 200 | - | 200 | 3,800 | - |
| Wooden Stand | - | - | 1,000 | - | 1,000 | 10% | - | 50 | - | 50 | 950 | - |
| Sub Total | 1,68,937 | 6,750 | 19,000 | - | 1,94,687 | - | 93,332 | 22,068 | - | 1,15,400 | 79,287 | 75,604 |
| Capital WIP | - | - | - | - | - | - | - | - | - | - | - | - |
| Dormitory WIP | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 1,38,14,407 | 72,750 | 3,33,229 | - | 1,42,20,387 | - | 20,68,878 | 8,29,208 | - | 28,98,085 | 1,13,22,301 | 1,17,45,529 |
| FY 2020-21 (Purchases) | 1,36,45,471 | 66,000 | 3,14,229 | - | 1,40,25,700 | - | 19,75,546 | 8,07,140 | - | 27,82,686 | 1,12,43,015 | 1,16,69,925 |
| FY 2019-20 (Purchases) | 1,05,09,736 | 1,18,794 | 30,16,940 | - | 1,36,45,471 | - | 12,54,217 | 7,21,328 | - | 19,75,546 | 1,16,69,925 | 92,55,519 |
| FY 2020-21 (Capital WIP) | 9,91,991 | 19,20,739 | - | 29,12,730 | - | - | - | - | - | - | - | 9,91,991 |
| FY 2019-20 (Capital WIP) | - | - | - | - | - | - | - | - | - | - | - | - |
| FY 2020-21 (Dormitory WIP) | - | 1,90,696 | - | 1,90,696 | - | - | - | - | - | - | - | - |
| FY 2019-20 (Dormitory WIP) | - | - | - | - | - | - | - | - | - | - | - | - |
| FY 2020-21 (Total) | 1,38,14,407 | 72,750 | 3,33,229 | - | 1,42,20,387 | - | 20,68,878 | 8,29,208 | - | 28,98,085 | 1,13,22,301 | 1,17,45,529 |
| FY 2019-20 (Total) | 1,05,82,006 | 2,15,461 | 30,16,940 | - | 1,38,14,407 | - | 13,16,851 | 7,52,027 | - | 20,68,878 | 1,17,45,529 | 1,02,57,146 |

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Schedule 2

All amounts are in Rupees

| Capital Fund | Amount(Rs.) | Amount(Rs.) |
|--|----------------------------------|----------------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| Opening Balance | 1,56,09,105 | 1,37,33,892 |
| Add: Excess of Income over Expenditure | 17,87,303 | 18,75,214 |
| Total | 1,73,96,408 | 1,56,09,105 |

Schedule 3

| Capital Reserve Fund | Amount(Rs.) | Amount(Rs.) |
|---|----------------------------------|----------------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| Opening Balance | 75,605 | 9,637 |
| Add: | | |
| Assets received in Kind during the year | 25,750 | 96,667 |
| Profit on sale of Assets received in Kind | - | |
| Less: | | |
| Depreciation for the year | 22,068 | 30,699 |
| Total | 79,287 | 75,605 |



Schedule 4: Staff Advances and Loans

| S. No. | Name | Opening balance (As on 01/04/2020) | Advance Paid during the Year | Recovered / Written off during the Year | Closing balance (As on 31/03/2021) |
|--------|---------------------------|--|---------------------------------|---|--|
| | Other Advances | | | | |
| 1 | Hostel Advances | 11,700 | - | 11,700 | - |
| 2 | Staff Advance | 272 | 23,583 | 23,855 | - |
| 3 | Asiya-Advance | - | 22,600 | 6,000 | 16,600 |
| 4 | Savings Bank Interest | - | 737 | - | 737 |
| 5 | Advance others | - | 7,875 | 9,075 | (1,200) |
| | Total - FY 2020-21 | 11,972 | 54,058 | 50,630 | 16,137 |
| | FY 2019 -20 | 1,68,518 | 26,200 | 1,82,746 | 11,972 |

Schedule 5: DEPOSITS

FD & Interest on FD Schedule - Foreign Contribution as on 31.03.2021

| S. No. | FD Number | Balance as on 01/04/2020 | Deposit during the year | Date of Maturity | Interest | | | Balance as on 31/03/2021 |
|--------|---------------------------|-----------------------------|----------------------------|---------------------|-----------------|---------------|-----------------|-----------------------------|
| | | | | | Gross | TDS | Net | |
| 1 | 35999485295 | 6,29,651 | - | 11-Aug-21 | 36,544 | 2,734 | 33,810 | 6,63,461 |
| 2 | 37544197084 | 5,66,595 | - | 16-Aug-21 | 27,542 | 2,074 | 25,468 | 5,92,063 |
| 3 | 37983444842 | 5,50,027 | - | 01-Oct-21 | 31,788 | 2,386 | 29,402 | 5,79,429 |
| | TOTAL (FY 2020-21) | 17,46,273 | - | | 95,874 | 7,194 | 88,680 | 18,34,953 |
| | TOTAL (FY 2019-20) | 16,36,814 | - | | 1,20,404 | 10,945 | 1,09,459 | 17,46,273 |

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Schedule 6

All amounts are in Rupees

| Development | Amount(Rs.) | Amount(Rs.) |
|---|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| <u>School Admission & Fees</u> | | |
| - Basaweshwara School Admission Fees | 1,300 | - |
| - Monthly School Fees | - | 97,800 |
| - Exam Fee | 4,585 | 4,973 |
| - St Annes admission fees | 1,04,200 | 1,26,700 |
| - Diplomo course fee | 84,950 | 97,800 |
| - St Theresa PU college fees | 47,875 | 1,10,300 |
| - Vivekananda Vidyavardaka admission fee | 2,14,562 | 1,21,345 |
| - TC Charge | 6,550 | 1,900 |
| - Other School and College Expenses | - | 60 |
| - 2nd PUC Admission fee | 900 | - |
| - NITTE Pre-University College Fees (1 St Puc) | 90,000 | - |
| <u>Clothes & Uniform</u> | | |
| - Children's Uniform | 49,450 | 16,580 |
| - Clothes Purchase and Stitching | - | 6,000 |
| <u>Footwear</u> | | |
| - Footwear | 2,990 | 4,197 |
| <u>Stationery</u> | | |
| - Children's Stationery | 28,968 | 430 |
| - 1st PUC Stationery | - | 275 |
| - PUC Stationery | 1,359 | 2,096 |
| - St Annes school Children Stationery | 325 | 5,273 |
| - Others | 12,316 | 50 |
| <u>Transportation</u> | | |
| - PUC Student Travel Allowance | - | 828 |
| - Children Travel Allowance | 355 | 9,082 |
| Media Allowance | 26,000 | 15,000 |
| Newspaper & periodicals | 4,460 | - |
| Hostel fees | 13,500 | - |
| Photo charges | 2,830 | - |
| Total | 6,97,475 | 6,20,688 |






Schedule-7

| Participation | Amount(Rs.) | Amount(Rs.) |
|--|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| <u>Extra Curricular Activities</u> | | |
| - Sponsor lunch expences | 4,403 | - |
| - Sponsor dinner expences | 3,171 | - |
| - English Language Training Development | 2,54,250 | 7,84,140 |
| - Dance Classes | 1,000 | 5,650 |
| - 10 Year Anniversary | - | 26,800 |
| - Community Action Programme | - | 890 |
| - Computer Training Classes | - | 60,000 |
| - Leadership Programme | - | 2,23,960 |
| - Life skill training | 98,000 | 51,000 |
| - Sewing Material | - | 1,275 |
| - Additional supplementary education programme | 7,500 | - |
| - Girls Right Programme | 82,000 | - |
| <u>Festival & Other Expenses</u> | | |
| - 1st & 2nd PUC Students Expenses | - | 1,440 |
| - Independence Day Exp | 2,310 | - |
| <u>Outings for Children</u> | | |
| - Self defence training | 8,000 | 8,000 |
| - Lunch Expenses | - | 1,435 |
| <u>Others</u> | | |
| - Career Guidance | 42,082 | 47,436 |
| - Conveyance Expenses | - | 7,864 |
| Total | 5,02,716 | 12,19,890 |

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Schedule-8

| <u>Protection</u> | Amount(Rs.) | Amount(Rs.) |
|---|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| <u>Health care</u> | | |
| - Health Session | 42,820 | 120 |
| - Medicine Expense | 45,263 | 909 |
| <u>Transport</u> | | |
| - Auto Gas, Diesel & Maintenance Expenses | 1,94,000 | 2,49,590 |
| - Nano car insurance | 3,760 | 3,760 |
| - Nano car repairs | - | 10,125 |
| - New traveller tax | 36,558 | 43,115 |
| - New traveller insurance | 47,543 | - |
| - Tata Winger Insurance | 17,802 | 67,665 |
| - Tata Winger maintenance | 8,000 | 28,007 |
| - Tempo Traveller maintenance | - | 2,33,990 |
| - Vehicle Maintenance | 45,727 | - |
| <u>Maintenance & Security</u> | | |
| - Security Charges | 3,62,507 | 2,97,360 |
| - Cable T V Charges | 220 | 642 |
| - Pest control | 34,481 | - |
| - Cleaning Material | 5,211 | 23,880 |
| - Repairs and Maintenance | 1,75,415 | 1,07,241 |
| - Photographs of Children | - | 120 |
| - Computer Maintenance | 10,089 | 500 |
| <u>Building Utility Costs</u> | | |
| - Electricity Charges | 52,265 | 73,460 |
| <u>Administrative & Office Supplies</u> | | |
| - Accounts, Professional & Legal Fees | 1,74,463 | 60,180 |
| - Annual report expense | - | 16,736 |
| - Audit Fee | 22,191 | 1,77,000 |
| - Panchayat Tax | 35,000 | - |
| - Interest on TDS | - | 1,049 |
| - Bank Charges | 7,113 | 7,449 |
| - Shops & establishment renewal | 6,950 | |
| - Telephone and internet charges | 32,688 | 20,387 |
| Total | 13,60,066 | 14,23,285 |

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Schedule-9

| Staff Cost | Amount(Rs.) | Amount(Rs.) |
|-------------------------|----------------------------------|----------------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| Salary | 36,37,952 | 29,09,109 |
| Stipend | - | 1,14,000 |
| Bonus | 1,15,904 | 89,500 |
| Staff Insurance | 41,854 | 48,260 |
| Staff TA | 1,25,233 | 1,52,910 |
| Staff Training | 5,800 | 1,250 |
| Staff Welfare | - | 3,293 |
| Professional Tax | 2,500 | 2,500 |
| Recruitment cost | 5,675 | 6,070 |
| Overtime work | 37,254 | 6,112 |
| Background Verification | - | 15,363 |
| Travel reimbursement | 7,689 | - |
| Total | 39,79,861 | 33,48,367 |

Schedule-10

| Survival | Amount(Rs.) | Amount(Rs.) |
|--|----------------------------------|----------------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| Utilities | | |
| - Cooking Gas | 1,12,732 | 91,430 |
| - Cooking gas delivery charges | 5,600 | 7,200 |
| - Water charges | 88,400 | 35 |
| - Other Labour charges | - | 600 |
| Garden | | |
| - Labour Charges | 46,575 | 34,825 |
| - Purchase of Seeds and Garden Maintenance | 560 | 7,158 |
| - Tractor Charges | 1,050 | - |
| Nutrition | | |
| - Purchase Chicken and Eggs | 95,914 | 85,530 |
| - Purchase of Fish | 51,407 | 24,140 |
| - Purchase of Fruits | 1,05,698 | 88,073 |
| - Purchase of Milk | 1,09,763 | 91,607 |
| - Ration expenses | 2,38,319 | 2,40,646 |
| - Purchase of Vegetables | 1,19,273 | 1,07,409 |
| - Purchase of Snacks | 24,819 | 250 |
| - Purchase of Mutton | 4,790 | 21,330 |
| Total | 10,04,900 | 8,00,233 |

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Schedule-11

| <u>Independence Cost</u> | Amount(Rs.) | Amount(Rs.) |
|--|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| <u>BA Course</u> | | |
| - B.A Course Fees | 25,375 | - |
| - BA Stationery | 870 | - |
| <u>B.Com course</u> | | |
| - B.Com Course Fees | 43,766 | 95,376 |
| - B.Com Stationery | 1,939 | 400 |
| <u>BBA Course</u> | | |
| - BBA Course Fees | 50,000 | - |
| <u>Maintenance Expenses</u> | | |
| - Hostel Fees | 3,88,600 | 4,10,300 |
| <u>Miscellaneous expenses</u> | | |
| - Cloth Purchasing & Stitching charges | 11,053 | 11,818 |
| - Internship Expenses | 99,200 | 35,890 |
| - US Trip | 7,965 | 28,313 |
| - Convocation Fees | - | 7,040 |
| - Hospital Expenses | 1,705 | 4,197 |
| - Transport | 17,331 | 10,623 |
| - Laptop expenses | 37,000 | 64,398 |
| - Mobile expenses | 36,000 | - |
| - Needs Basic Councelling | - | 13,887 |
| - Snacks | - | 14,084 |
| - Stationery | 12,381 | 2,260 |
| - Lunch expenses | 426 | - |
| - VISA Registration | - | 12,520 |
| - Photo charges | 210 | - |
| - Phone charges | 1,494 | - |
| - Pocket money | 92,973 | 56,250 |
| - TALLY ERP Course Fees | - | 26,550 |
| - Web designing fee | 15,000 | - |
| - Training charges | - | 4,826 |
| Total | 8,43,288 | 7,98,732 |

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Schedule-12

| Transition Cost | Amount(Rs.) | Amount(Rs.) |
|--------------------------|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| Footwear Transition | 3,980 | 2,310 |
| Transition Kit | 43,697 | 5,800 |
| Colored Dress Transition | 9,350 | - |
| Photo charges Transition | - | 300 |
| Total | 57,027 | 8,410 |

Schedule 13

| Sundry Creditors | Amount(Rs.) | Amount(Rs.) |
|--|--------------------------|--------------------------|
| Particulars | as on 31st March 2021 | as on 31st March 2020 |
| M A Braganza & Associates | - | 1,58,361 |
| Safety Management Services | 48,140 | 24,360 |
| Tandem Accounting Services Pvt Ltd | 16,283 | 2,020 |
| Total | 64,423 | 1,84,741 |
| R & P (FY 2020-21) - Made Payment | 83,040 | - |
| R & P (FY 2019-20) - Increase in Liability | 0 | 1,46,769 |

Schedule 14

| Inter-Branch | | | | |
|--------------|--|-----------------------------------|--------------------------------|--|
| Year | Opening balance (As on 01/04/2020) | Paid during the year(Non cash) | Received during the year | Closing balance (As on 31/03/2021) |
| FY 2020-21 | 2,36,410 | 2,89,678 | 53,268 | - |
| FY 2019-20 | 28,418 | 60,273 | 2,68,265 | 2,36,410 |

Schedule 15

| TDS Receivable | | | | |
|----------------|--|---------|----------|--|
| Year | Opening balance (As on 01/04/2020) | Accrued | Received | Closing balance (As on 31/03/2021) |
| FY 2020-21 | 34,950 | 7,194 | 29,536 | 12,608 |
| FY 2019-20 | 24,005 | 10,945 | - | 34,950 |

Schedule-16

Provisions

| Particulars | as on 31st March 2021 | as on 31st March 2020 |
|------------------------------|--------------------------|--------------------------|
| Provision for Salary Payable | | |
| - Rashmi | - | 750 |
| - Kemparaju | - | 4,500 |
| - Radha Nayak | - | 5,040 |
| - Manjula | - | 4,230 |
| - Renukashree | 3,536 | 5,000 |
| - Sanjana | - | -100 |
| - Vinay | - | -100 |
| Total | 3,536 | 19,320 |
| FY 2020-21 | 15,784 | - |
| FY 2019-20 | - | 24,180 |




| Schedule 17 | | | | | | |
|--------------------------------------|----------------------------------|------------------|--------------|----------|-----------------------------|--|
| Grants Received for the Year 2020-21 | | | | | | |
| SL No | Name of the Donor | Amount (Rs.) | Deposit Date | Mode | Purpose | Address |
| 1 | COMMON WEALTH FOREIGN (SHADHIKA) | 10,87,800 | 03-04-2020 | TRANSFER | EDUCATION | 1031, 33rd Street, Suite 172, Denver, CO 80205, USA |
| 2 | THE FRIENDS OF BAALE MANE | 10,00,000 | 16-05-2020 | TRANSFER | RUNNING COSTS | 29, Stoalety Rise, Haslemere, Surrey, GU27 1AG, United Kingdom |
| 3 | THE KIRAN ANJALI PROJECT | 13,05,504 | 29-05-2020 | TRANSFER | EDUCATION | P O Box, 757, Mercer Island WA 98040 United States Of America |
| 4 | COMMON WEALTH FOREIGN (SHADHIKA) | 4,89,592 | 18-06-2020 | TRANSFER | ENGLISH PROGRAMME & LAPTOPS | 1031, 33rd Street, Suite 172, Denver, CO 80205, USA |
| 5 | THE FRIENDS OF BAALE MANE | 12,50,000 | 13-07-2020 | TRANSFER | RUNNING COSTS | 29, Stoalety Rise, Haslemere, Surrey, GU27 1AG, United Kingdom |
| 6 | COMMON WEALTH FOREIGN (SHADHIKA) | 36,000 | 24-08-2020 | TRANSFER | INTERNSHIP | 1031, 33rd Street, Suite 172, Denver, CO 80205, USA |
| 7 | THE FRIENDS OF BAALE MANE | 10,31,122 | 02-11-2020 | TRANSFER | RUNNING COSTS | 29, Stoalety Rise, Haslemere, Surrey, GU27 1AG, United Kingdom |
| 8 | COMMON WEALTH FOREIGN (SHADHIKA) | 6,77,745 | 11-12-2020 | TRANSFER | INDEPENDENT PROGRAMME | 1031, 33rd Street, Suite 172, Denver, CO 80205, USA |
| 9 | THE KIRAN ANJALI PROJECT | 10,68,339 | 31-12-2020 | TRANSFER | EDUCATION | P O Box, 757, Mercer Island WA 98040 United States Of America |
| Total Grant received | | 79,46,101 | | | | |

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Donations Received during the Year 2020-21

| SL No | Name of the Donor | Amount (Rs.) | Deposit Date | Mode | Purpose | Address |
|-------|------------------------------|--------------|--------------|----------|-----------|--|
| 1 | BENEVITY (UK ONLINE GIVING) | 17,406 | 05-05-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 2 | GIVE FOUNDATION | 1,019 | 08-05-2020 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 4 | BENEVITY (UK ONLINE GIVING) | 47,105 | 03-06-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 5 | PAULA MARIA PATEL | 10,000 | 03-06-2020 | TRANSFER | NUTRITION | 5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom |
| 6 | BENEVITY (UK ONLINE GIVING) | 13,736 | 04-06-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 7 | NARESH VISHWANAT SUTRAVE | 2,500 | 11-06-2020 | TRANSFER | EDUCATION | SWISS RE ASIA PTE.LTD 12 MARINA VIEW #16-01 ASIA SQUARE TOWER 2 SINGAPORE 018961 |
| 8 | BENEVITY (UK ONLINE GIVING) | 15,425 | 07-07-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 9 | BENEVITY (UK ONLINE GIVING) | 29,967 | 06-08-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 10 | GIVE FOUNDATION | 2,687 | 11-08-2020 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 11 | PAULA MARIA PATEL | 5,000 | 16-08-2020 | TRANSFER | NUTRITION | 5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom |
| 12 | GIVE FOUNDATION | 10,541 | 25-08-2020 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 13 | BENEVITY (UK ONLINE GIVING) | 11,550 | 04-09-2020 | 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 |
|-------|------------------------------|--------------|--------------|----------|------------------|--|
| 14 | PAULA MARIA PATEL | 10,000 | 28-10-2020 | TRANSFER | SPECIAL LUNCH | 5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom |
| 15 | BENEVITY (UK ONLINE GIVING) | 12,684 | 04-11-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 16 | BENEVITY (UK ONLINE GIVING) | 95,065 | 05-11-2020 | TRANSFER | SPORTS EQUIPMENT | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 17 | BENEVITY (UK ONLINE GIVING) | 7,180 | 09-11-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 18 | BENEVITY (UK ONLINE GIVING) | 13,359 | 03-12-2020 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 19 | GIVE FOUNDATION | 4,824 | 16-12-2020 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 20 | BENEVITY (UK ONLINE GIVING) | 8,392 | 07-01-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 21 | GIVE FOUNDATION | 7,044 | 15-01-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 22 | GIVE FOUNDATION | 10,514 | 20-01-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 23 | GIVE FOUNDATION | 21,360 | 28-01-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 24 | GIVE FOUNDATION | 13,250 | 02-02-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |

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| SL No | Name of the Donor | Amount (Rs.) | Deposit Date | Mode | Purpose | Address |
|-------|---|------------------|--------------|----------|-----------------------|--|
| 25 | BENEVITY (UK ONLINE GIVING FOUNDATION) | 2,60,644 | 04-02-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 26 | BENEVITY (UK ONLINE GIVING) | 32,268 | 05-02-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 27 | BENEVITY (UK ONLINE GIVING) | 19,227 | 05-02-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 28 | BENEVITY (UK ONLINE GIVING) | 5,104 | 05-02-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 29 | GIVE FOUNDATION | 1,849 | 18-02-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 30 | GIVE FOUNDATION | 12,423 | 24-02-2021 | TRANSFER | EDUCATION | Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India |
| 31 | BENEVITY (UK ONLINE GIVING) | 36,239 | 04-03-2021 | TRANSFER | EDUCATION | Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom |
| 32 | THE FRIENDS OF BAALE MANE | 12,50,000 | 09-03-2021 | TRANSFER | RUNNING COSTS | 29, Stoalety Rise, Haslemere, Surrey, GU27 1AG, United Kingdom |
| 33 | COMMON WEALTH FOREIGN (SHADHIKA) | 8,85,683 | 26-03-2021 | TRANSFER | INDEPENDENT PROGRAMME | 1031, 33rd Street, Suite 172, Denver, CO 80205, USA |
| | Total Foreign Donations Received | 28,74,045 | | | | |

| | |
|---|-------------|
| FY 2020-21 - Total Foreign Grants | 79,46,101 |
| FY 2020-21 - Total Foreign Donations | 28,74,045 |
| FY 2020-21 - Total Foreign Contribution | 1,08,20,146 |
| FY 2019-20 - Total Foreign Grants | 1,00,81,959 |
| FY 2019-20 - Total Foreign Donations | 4,94,048 |
| FY 2019-20 - Total Foreign Contribution | 1,05,76,007 |

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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 **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. During the year under review, 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 to the extent of such value of fixed assets to retain the value of such assets in the books. Depreciation on such assets is charged to the Capital reserve account at the rates specified in Income Tax Rules, 1962.

c) Capital Work in progress represents amount paid to the contractor for a renovation of the old building.

3. 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 21 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. Transition cost relates to expenses incurred on children who are transiting from the home at Gopalapura to locations in Bangalore to pursue/continue higher education and training.

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

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