



*M. A. Braganza & Associates*  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Trustees of Baale Mane Trust

**Opinion**

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

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

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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



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## 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: 20232520AAAABV2369



Place: Bangalore  
Date: November 03, 2020

## Annexure 1

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

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

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





**BAALE MANE TRUST**  
**BALANCE SHEET AS AT 31 MARCH, 2020**  
**FOREIGN CONTRIBUTION**

AMOUNT( Rs.)		LIABILITIES	SCH	AMOUNT( Rs.)		AMOUNT( Rs.)		ASSETS	SCH	AMOUNT( Rs.)	
31/03/2019				31-03-2020		31/03/2019				31-03-2020	
47,10,696		<b>Capital Fund</b>					1,02,57,145	<b>Fixed Assets (Including Capital WIP &amp; Dormitory WIP)</b>	1		1,17,45,529
		Opening Balance		1,37,33,892							
90,23,195	<b>1,37,33,892</b>	Add: Excess of Income over Expenditure		18,75,214	1,56,09,105						
11,794		<b>Capital Reserve Fund</b>				6,911		<b>Current Assets</b>			
-		Opening Balance		9,637		17,89,322		Cash in hand		15,677	
-		Add: Assets received in kind		96,667		1,68,518		Bank Balance (SBI-31477952026)	2	26,37,373	
2,156	<b>9,637</b>	Less : Loss on sale of Asset received in kind		-		3,690		Loans & Advances		11,972	
		Less : Depreciation for the year	1	30,699	75,605	16,36,817		Deposits		3,690	
						24,005		Fixed Deposits	3	17,46,273	
43,500		<b>Current Liabilities</b>				37,292	36,66,554	TDS Receivable	15	34,950	
34,350		Provisions	16	19,320				Sundry Debtors	13	-	44,49,935
28,418		Sundry Creditors	12	1,84,741							
73,902	<b>1,80,170</b>	Interbranch-Local	14	2,36,410							
		Outstanding Expenses		70,282	5,10,753						
	<b>1,39,23,699</b>				<b>1,61,95,464</b>		<b>1,39,23,699</b>				<b>1,61,95,464</b>

**Notes to Accounts-Schedule No: 18**

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

For Baale Mane Trust

*Rakhi Sundar*  
Rakhi Sundar  
Treasurer

*Indira Raghupathi*  
Indira Raghupathi  
Chairperson



As per our report of even date attached

For M.A.BRAGANZA & ASSOCIATES

Chartered Accountants

Firm Registration No. 000507S

*Ravishankar Hegde*  
Ravishankar Hegde

Partner

ICAI Membership No.232520



Date : November 03, 2020

Place : Bangalore

**BAALE MANE TRUST**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2020**  
**FOREIGN CONTRIBUTION**

AMOUNT( Rs.)	EXPENDITURE	SCH	AMOUNT( Rs.)	AMOUNT( Rs.)	INCOME	SCH	AMOUNT( Rs.)
31-03-2019			31-03-2020	31-03-2019			31-03-2020
	<b>To Direct Expenses</b>			1,57,84,154	By Grants - Monetary	17	1,05,76,007
9,33,500	Development	4	6,20,688	14,40,684	By Donations In-Kind	17	96,667
6,09,551	Participation	5	12,19,890	70,801	By Bank Interest		1,27,861
16,67,253	Protection	6	14,23,285	1,48,674	By Interest on FD	3	1,20,404
23,47,750	Staff Cost	7	28,08,368				
10,63,192	Survival	8	8,00,233				
-	Transition Cost	10	8,410				
9,36,539	Independence Cost	9	7,98,732				
3,90,564	Management Salary	11	5,40,000				
4,72,769	To Depreciation	1	7,21,328				
	To Balances Written Off		8,123				
90,23,195	To excess of income over expenditure		18,75,214				
	To Assets transferred to CR		96,667				
<b>1,74,44,313</b>			<b>1,09,20,938</b>	<b>1,74,44,313</b>			<b>1,09,20,938</b>

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

For Baale Mane Trust

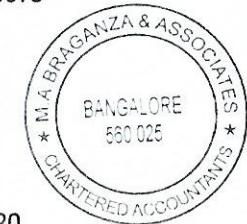
*Rundao*  
**Rakhi Sundar**  
Treasurer



*Indira Raghupathi*  
**Indira Raghupathy**  
Chairperson

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

*Ravishankar Hegde*  
**Ravishankar Hegde**  
Partner  
ICAI Membership No.232520



Date : November 03, 2020  
Place : Bangalore



**BAALE MANE TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2020**  
**FOREIGN CONTRIBUTION**

AMOUNT( Rs.)	RECEIPTS	SCH	AMOUNT( Rs.)	AMOUNT( Rs.)	PAYMENTS	SCH	AMOUNT( Rs.)
31-03-2019			31-03-2020	31-03-2019			31-03-2020
	To Opening Balance			79,37,476	By Fixed Assets	1	31,35,735
24	Cash in Hand		6,911	5,91,991	By Capital WIP	1	
4,05,930	Bank Balance		17,89,322		<b>By Direct Expenses</b>		
-	(SBI - 31477952026)			9,33,500	Development	4	6,20,688
20,64,791	Fixed Deposit - 35999485295		16,36,814	6,09,551	Participation	5	12,19,890
1,57,84,154	To Grants	17	1,00,81,959	16,67,253	Protection	6	14,23,285
14,40,684	To Donations	17	4,94,048	23,47,750	Staff Cost	7	28,08,367
70,801	To Bank Interest		1,27,861	10,63,192	Survival	8	8,00,233
1,48,674	To Interest on FD	3	1,20,404	-	Transition Cost	10	8,410
24,800	To Loans Recovered		1,82,746	3,90,564	Management Salary	11	5,40,000
1,37,039	To Interbranch	14	2,68,265	9,36,539	Independence Cost	9	7,98,732
25,000	To Provisions		-				
1,20,887	To Sundry Creditors		1,84,063	-	By Provisions		24,180
-	To Capital WIP		9,91,991	3,690	BY ASD Deposit		-
800	To Children Deposit		-	-	By Balance Written off		8,123
1,15,000	To Building Advance		-	1,63,018	By Loans and Advances	2	26,200
				1,94,390	By Inter Branch	14	60,273
				14,845	By TDS Receivable	15	10,945
				51,778	By Sundry Debtors		
					<b>By Closing Balance</b>		
				6,911	Cash in Hand		15,677
				17,89,322	Bank Balance		26,37,373
					(SBI - 31477952026)		
				16,36,814	Fixed Deposits		17,46,273
<b>2,03,38,583</b>			<b>1,58,84,384</b>	<b>2,03,38,583</b>			<b>1,58,84,384</b>

**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, 2020.

For Baale Mane Trust

As per our report of even date attached

**For M.A.BRAGANZA & ASSOCIATES**

Chartered Accountants

Firm Registration No. 0005075

*Rakhi Sundar*

Rakhi Sundar  
Treasurer



*Indira Raghupathi*

Indira Raghupathi  
Chairperson

*Ravishankar Hegde*

Partner  
ICAI Membership No.232520



Date : November 03, 2020

Place : Bangalore

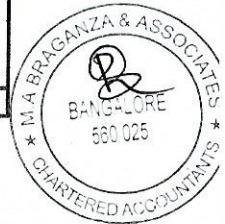
## Schedule-1

## Schedules Forming part of Balance Sheet &amp; Income and Expenditure Account

## FIXED ASSETS

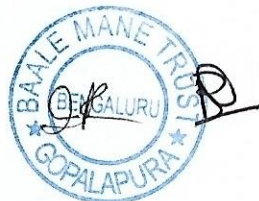
(Amounts in Rs.)

PARTICULARS	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK	
	Cost as on	Additions	Additions	Deletions/	Cost as on	Rate of	As on	For the	Deletions/	Up to	WDV as on	WDV as on
	01.04.2019	Before 30.09.2019	After 30.09.2019	Transfer	31/03/2020	depreciation	01.04.2019	year 2019-20	Transfer	31/03/2020	31/03/2020	31.03.2019
<b>FURNITURE AND FITTINGS</b>												
Bajaj Fan	15,518	-	-	-	15,518	10%	4,205	1,131	-	5,336	10,182	11,313
Fan	2,800	-	20,060	-	22,860	10%	1,147	1,168	-	2,315	20,545	1,653
<b>BUILDING</b>												
New Dining Block FY 2018-19	78,39,087	-	29,69,706	-	1,08,08,793	5%	1,95,977	4,56,398	-	6,52,375	1,01,56,418	76,43,110
<b>MACHINERY AND PLANT</b>												
<b>a) Computers</b>												
Computers	8,220	8,260	-	-	16,480	40%	8199	3,313	-	11,512	4,969	21
LED Monitor	6,858	-	-	-	6,858	40%	5,870	395	-	6,265	593	988
<b>b) Motor cars</b>												
Tata Winger	7,52,539	-	-	-	7,52,539	15%	5,29,386	33,473	-	5,62,859	1,89,680	2,23,153
Auto	1,22,890	-	-	-	1,22,890	15%	83,933	5,844	-	89,776	33,114	38,957
Tempo Traveller	14,38,787	-	-	-	14,38,787	15%	3,07,533	1,69,688	-	4,77,221	9,61,566	11,31,254
<b>c) Electrical and other Equipments</b>												
Weighing Machine	735	-	3,422	-	4,157	15%	534	287	-	821	3,336	201
UPS	60,992	-	-	-	60,992	15%	30,544	4,567	-	35,111	25,881	30,448
Water Filter	15,000	-	-	-	15,000	15%	9,909	764	-	10,672	4,328	5,091
Motor Pump	-	-	14,160	-	14,160	15%	-	1,062	-	1,062	13,098	-
Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,552	34	-	30,586	194	228
HP Printer	19,244	-	-	-	19,244	15%	9,199	1,507	-	10,706	8,538	10,045
Hard Disk	10,639	-	-	-	10,639	15%	3,124	1,127	-	4,251	6,388	7,515
Forbes Water Filter	27,990	-	-	-	27,990	15%	9,284	2,806	-	12,090	15,900	18,706
CCTV Camera	1,46,490	6,590	-	-	1,53,080	15%	18,022	20,259	-	38,281	1,14,799	1,28,468
Airtel Hotspot	-	4,000	-	-	4,000	15%	-	600	-	600	3,400	-
Mobile	-	26,450	-	-	26,450	15%	-	3,968	-	3,968	22,483	-
Pest O Flash	-	5,700	-	-	5,700	15%	-	855	-	855	4,845	-
Water Softner	-	65,294	9,592	-	74,886	15%	-	10,514	-	10,514	64,373	-
USB WIFI Adaptor	-	2,500	-	-	2,500	15%	-	375	-	375	2,125	-
Wireless Telephone	2,599	-	-	-	2,599	15%	390	331	-	721	1,878	2,209
<b>d) Books</b>												
Library Books	8,568	-	-	-	8,568	40%	6,409	863	-	7,273	1,295	2,159
<b>Sub Total</b>	<b>1,05,09,736</b>	<b>1,18,794</b>	<b>30,16,940</b>	<b>-</b>	<b>1,36,45,471</b>		<b>12,54,217</b>	<b>7,21,328</b>	<b>-</b>	<b>19,75,546</b>	<b>1,16,69,925</b>	<b>92,55,519</b>





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





**Schedule 2: Staff Advances and Loans**

All amounts are in Rupees

S. No.	Name	Opening balance (As on 01/04/2019)	Advance Paid during the Year	Recovered during the Year	Closing balance (As on 31/03/2020)
1	Salary Advance Radha Nayak	3,500	-	3,500	-
2	Jemima- Stipend Advance	9,500	-	9,500	-
<b>Other Advances</b>					
1	Hostel Advances	5,500	6,200	-	11,700
2	Jemima house rent	1,50,018	-	1,50,018	-
3	Staff Advance	0	20,000	19,728	272
<b>Total</b>		<b>1,68,518</b>	<b>26,200</b>	<b>1,82,746</b>	<b>11,972</b>

**Schedule 3: DEPOSITS**

FD & Interest on FD Schedule - Foreign Contribution as on 31.03.2020

S. No.	FDR Number	Balance as on 01/04/2019	Deposit during the year	Date of Maturity	Interest			Balance as on 31/03/2020
					Gross	TDS	Net	
1	35999485295	5,88,796	-	11-Aug-20	44,941	4,086	40,855	6,29,651
2	37544197084	5,32,818	-	16-Aug-20	37,155	3,378	33,777	5,66,595
4	37983444842	5,15,200	-	01-Oct-20	38,308	3,481	34,827	5,50,027
<b>TOTAL</b>		<b>16,36,814</b>	<b>-</b>		<b>1,20,404</b>	<b>10,945</b>	<b>1,09,459</b>	<b>17,46,273</b>
<b>FY 2018-19</b>					<b>1,48,674</b>	<b>14,845</b>	<b>1,33,832</b>	



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## Schedule 4

All amounts are in Rupees

Development	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2020	as on 31st March 2019
<b>Particulars</b>		
<u>School Admission &amp; Fees</u>		
- Basaweshwara School Admission Fees	-	1,855
- Monthly School Fees	97,800	15,550
- Exam Fee	4,973	5,530
- St Annes admission fees	1,26,700	2,97,490
- St Annes school fees	97,800	1,42,850
- St Theresa PU college fees	1,10,300	1,87,500
- Vivekananda Vidyavardaka admission fee	1,21,345	1,09,302
- TC Charge	1,900	2,650
- Counselling Fee	-	42,594
- School day fee	-	5,295
- Other School and College Expenses	60	-
<u>Clothes &amp; Uniform</u>		
- Children's Uniform	16,580	24,998
- Clothes Purchase and Stitching	6,000	400
- Uniform Stitching Charges	-	-
- T-Shirt Purchase	-	4,935
<u>Footwear</u>		
Children Shoes and Slipper	-	6,998
Footwear	4,197	3,020
Slipper Purchase	-	450
<u>Stationery</u>		
- Children's Stationery	430	3,296
- 1st PUC Stationery	275	-
- 2nd PUC Stationery	2,096	3,408
- St Annes school Children Stationery	5,273	2,446
- Others	50	-
<u>Transportation</u>		
- PUC Student Travel Allowance	828	9,194
- Children Travel Allowance	9,082	46,439
Media Allowance	15,000	15,000
Children Account Expenses	-	2,300
<b>Total</b>	<b>6,20,688</b>	<b>9,33,500</b>






## Schedule-5

Participation	Amount(Rs.) as on	Amount(Rs.) as on
Particulars	31st March 2020	31st March 2019
<u>Extra Curricular Activities</u>		
- Sponsor material travel charges	-	-
- Textile training	-	1,092
- Annual Day Fees	-	18,850
- English Language Training Development	7,84,140	5,40,431
- Dance Classes	5,650	-
- 10 Year Anniversary	26,800	-
- Community Action Programme	890	-
- Computer Training Classes	60,000	-
- Leadership Programme	2,23,960	-
- Life skill training	51,000	-
- Sewing Material	1,275	-
<u>Festival &amp; Other Expenses</u>		
- 1st & 2nd PUC Students Expenses	1,440	1,740
<u>Outings for Children</u>		
- Large trip	-	13,000
- TT Vehicle rent	-	3,500
- Graduation day	-	13,770
- Outing lunch expenses	-	2,287
- Self defence training	8,000	8,000
- Trustee meeting expenses	-	1,523
- PUC - One Day Trip	-	1,940
- Lunch Expenses	1,435	3,418
<u>Others</u>		
- Career Guidance	47,436	-
- Conveyance Expenses	7,864	-
<b>Total</b>	<b>12,19,890</b>	<b>6,09,551</b>




## Schedule-6

<u>Protection</u>	Amount(Rs.) as on 31st March 2020	Amount(Rs.) as on 31st March 2019
<u>Particulars</u>		
<u>Health care</u>		
- Eye Check up Charges	-	4,050
- Hospital Expenses	-	34,109
- Health Session	120	8,060
- Medicine Expense	909	-
<u>Miscellaneous Expense</u>		
Petticoat and Other expense	-	23,417
<u>Transport</u>		
- Auto Gas, Diesel & Maintenance Expenses	2,49,590	2,90,110
- Cab rent	-	3,014
- Nano car insurance	3,760	3,498
- Nano car Petrol and service	-	3,750
- Nano car repairs	10,125	-
- New traveller tax	43,115	46,281
- Vehicle insurance	49,300	53,475
- Tata Winger Insurance	18,365	17,803
- Tata Winger maintenance	28,007	66,617
- Tempo Traveller maintenance	2,33,990	33,847
<u>Maintenance &amp; Security</u>		
- Security Charges	2,97,360	2,26,560
- Cable T V Charges	642	660
- Pest control	-	34,597
- Cleaning Material	23,880	39,997
- Repairs and Maintenance	1,07,241	84,154
- Photographs of Children	120	3,460
- Computer Maintenance	500	-
- Cleaning expense	-	3,500
<u>Building Utility Costs</u>		
- Electricity Charges	73,460	62,768
<u>Administrative &amp; Office Supplies</u>		
- Accounts, Professional & Legal Fees	60,180	1,88,800
- Annual report expense	16,736	-
- Accounting Charges	-	6,000
- Audit Fee	1,77,000	-
- Professional Charges	-	3,64,810
- Panchayat Tax	-	22,533
- Interest on TDS	1,049	5,242
- Care plan work book print	-	1,551
- Bank Charges	7,449	6,702
- Office Stationery, Postage & Courier	-	9,260
- Telephone and internet charges	20,387	18,628
<b>Total</b>	<b>14,23,285</b>	<b>16,67,253</b>



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**Schedule-7**

<b>Staff Cost</b>	<b>Amount(Rs.)</b>	<b>Amount(Rs.)</b>
	<b>as on</b>	<b>as on</b>
<b>Particulars</b>	<b>31st March 2020</b>	<b>31st March 2019</b>
Salary	23,69,109	19,85,989
Stipend	1,14,000	50,564
Bonus	89,500	1,05,000
Staff Insurance	48,260	44,087
Staff TA	1,52,910	1,49,463
Staff Training	1,250	-
Staff Welfare	3,293	2,499
Professional Tax	2,500	-
Recruitment cost	6,070	-
Overtime work	6,112	-
Background Verification	15,363	10,148
<b>Total</b>	<b>28,08,367</b>	<b>23,47,750</b>

**Schedule-8**

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



*[Handwritten Signature]*



## Schedule-9

<u>Independence Cost</u>	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2020	as on 31st March 2019
BA Course		
- BA Stationery	-	1,430
B.Com course		
- B.Com Course Fees	95,376	1,43,670
- B.Com Stationery	400	5,755
B ED course		
- B ED Admission Fees	-	50,300
-B ED Stationery	-	5,690
<u>Maintenance Expenses</u>		
- Hostel Fees	4,10,300	4,57,450
<u>College</u>		
- Exam fees	-	524
- Tuition fees	-	4,000
- Unnathi Training fees	-	18,110
<u>Miscellaneous expenses</u>		
-Cloth Purchasing & Stitching charges	11,818	8,691
- Convocation Fees	7,040	-
- Hospital Expenses	4,197	-
- Internship Expenses	35,890	-
- Laptop expenses	64,398	-
- Needs Basic Councelling	13,887	-
- Snacks	14,084	-
- Stationery	2,260	-
- US Trip	28,313	-
- VISA Registration	12,520	-
- Other Expenses	-	900
- PAN Card Expenses	-	350
-Transport	10,623	39,453
-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	56,250	80,998
- TALLY ERP Course Fees	26,550	5,400
- Training transport	4,826	11,285
- Training charges	-	3,570
- Uniform	-	1,600
- Books & Periodicals	-	14,126
-Blood test charges transition	-	850
<b>Total</b>	<b>7,98,732</b>	<b>9,36,539</b>





## Schedule-10

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

## Schedule 11

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

## Schedule 12

<b>Sundry Creditors</b>	<b>Amount(Rs.)</b>	<b>Amount(Rs.)</b>
	<b>as on</b>	<b>as on</b>
<b>Particulars</b>	<b>31st March 2020</b>	<b>31st March 2019</b>
Eureka Forbes Limited	-	9,990
M A Braganza & Associates	1,58,361	-
Safety Management Services	24,360	-
Seva Security Services	-	24,360
Tandem Accounting Services Pvt Ltd	2,020	-
<b>Total</b>	<b>1,84,741</b>	<b>34,350</b>

## Schedule 13

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




## Schedule 14

Interbranch A/c			
	Paid during the year(Non cash)	Received during the year	Closing balance (As on 31/03/2020)
Opening balance (As on 01/04/2019)	28,418	60,273	2,68,265
FY 2018-19	85,769	1,94,390	1,37,039
			28,418

## Schedule 15

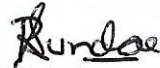
TDS Receivable			
	Accrued	Received	Closing balance (As on 31/03/2020)
Opening balance (As on 01/04/2019)	24,005	10,945	-
FY 2018-19	9,160	14,845	-
			24,005

## Schedule-16

## Provisions

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

For Baale Mane Trust


Rakhi Sundar  
TreasurerDate : November 03, 2020  
Place : Bangalore

Indira Raghupathi  
Chairperson



**Grants Received for the Year 2019-20**

Sl No	Name of the Donor	Amount	Deposit Date	Mode	Purpose	Address
1	COMMON WEALTH FOREIGN (SHADHIKA)	18,28,035	04/04/2019	TRANSFER	EDUCATION	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
2	THE FRIENDS OF BAALE MANE	11,18,967	16/05/2019	NEFT	RUNNING COST	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
3	COMMON WEALTH FOREIGN (SHADHIKA)	67,976	16/05/2019	TRANSFER	LAPTOP PURCHASE	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
4	THE FRIENDS OF BAALE MANE	7,59,730	03/06/2019	NEFT	SPORTS GROUND	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
5	THE KIRAN ANJALI PROJECT	28,48,040	16/07/2019	TRANSFER	EDUCATION	P O Box, 757, Mercer Island WA 98040 United States Of America
6	THE FRIENDS OF BAALE MANE	9,53,967	19/07/2019	NEFT	EDUCATION	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
7	THE FRIENDS OF BAALE MANE	2,64,780	23/08/2019	NEFT	EDUCATION	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
8	THE FRIENDS OF BAALEMANE	17,78,308	01/10/2019	NEFT	EDUCATION	29, Stootley Rise, Haslemere, Surrey, GU27 1AG, United Kingdom
9	COMMON WEALTH FOREIGN (SHADHIKA)	4,19,337	27/08/2019	TRANSFER	SCHOLARSHIP & INTERNSHIP	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
10	COMMONWEALTH FOREIGN(SHADHIKA)	6,920	17/10/2019	TRANSFER	INTERNSHIP	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
11	COMMONWEALTH FOREIGN(SHADHIKA)	35,899	16/03/2020	TRANSFER	INTERNSHIP	1031, 33rd Street, Suite 172, Denver, CO 80205, USA
	<b>Total Grant received</b>	<b>1,00,81,959</b>				

**Donations Received during the Year 2019-20**

Sl No	Name of the Donor	Amount	Deposit Date	Mode	Purpose	Address
1	BENEVITY	6,699	03/04/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
2	CATHERINE LARMAN	1,750	07/05/2019	CASH	TCS 10 K	2 Rose cottages sedgehill , wiltshire SP79JE , United Kingdom
3	BENEVITY	9,275	03/05/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
4	LETZDREAM FOUNDATION UK	1,27,612	17/05/2019	TRANSFER	EDUCATION	Marble Arch Tower , 20 FL SS Bryanston Street , London WTH7AA United Kingdom
5	BENEVITY	9,240	07/06/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
6	MRS SHANTHI	7,000	17/07/2019	CASH	EDUCATION	UNITED STATES OF AMERICA
7	MR RAJEEV PANY	6,000	30/07/2019	TRANSFER	EDUCATION	1641 , 24th avenue , Issaquah , WA98029 , United States Of America
8	LETZDREAM FOUNDATION UK	13,089	02/08/2019	TRANSFER	EDUCATION	Marble Arch Tower , 20 FL SS Bryanston Street , London WTH7AA United Kingdom
9	NASSCOM FOUNDATION	5,957	23/08/2019	TRANSFER	EDUCATION	#13-16 , Ground Floor , samruddhi Venture Park Central MIDC Road , Andheri East Mumbai - 400093
10	GIVE INDIA FOUNDATION	15,676	29/08/2019	TRANSFER	EDUCATION	Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India
11	BENEVITY	32,095	30/08/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
12	GIVE INDIA FOUNDATION	2,573	24/09/2019	TRANSFER	EDUCATION	Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India
13	BENEVITY	12,877	30/09/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
14	BENEVITY	33,349	31/10/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
15	LION BRIDGE TECHNOLOGIES PVT LTD	62,000	30/11/2019	CHEQUE	EDUCATION	2 nd Floor, Left wing Shailender Techno Park, Near Vaidehi Hospital, EPIP Zone 1st Phase, white Field Bargaore, India
16	BENEVITY	10,183	02/12/2019	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
17	MALINI SHANMUGARAJ	70,794	03/12/2019	TRANSFER	EDUCATION	253 , Hayden RD Groton , MA 01450 (978)448-0575, United States of America
18	PAULA MARIA PATEL	2,500	04/12/2019	TRANSFER	EDUCATION	5 Chedworth Gate, Swindon, Wiltshire, SN3 1NE, United Kingdom
19	MR. RAJEEV PANY	9,000	06/12/2019	TRANSFER	EDUCATION	1641 , 24th avenue , Issaquah , WA98029 , United States Of America
20	BENEVITY	12,958	03/01/2020	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
21	BENEVITY	22,600	07/02/2020	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
22	BENEVITY	9,755	09/03/2020	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
23	GIVE FOUNDATION	991	20/03/2020	TRANSFER	EDUCATION	Unit 406 , 4th Floor, Tower A , Unitech World Cyber Park, Sector -39 , Gurgaon - 122001 , India
24	BENEVITY	10,073	31/03/2020	TRANSFER	EDUCATION	Unit 9, Cirencester Office Park, Tetbury Road, Cirencester, Gloucestershire, GL7 6JJ, United Kingdom
	<b>Total Foreign Donations Received</b>	<b>4,94,048</b>				

<b>Total Foreign Contribution Received</b>	<b>1,05,76,007</b>
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<b>FY 2018-19 - Total Foreign Grants</b>	<b>1,57,84,154</b>
<b>FY 2018-19 - Total Foreign Donations</b>	<b>14,40,684</b>
<b>FY 2018-19 - Total Foreign Contribution</b>	<b>1,72,24,838</b>



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## Schedule No: 18

### Notes to Accounts

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

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



Schedules forming part of Financial Statements

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