

Registered Charity: registered in England and Wales No. 1120353

The Friends of Baale Mane, Gopalapura

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
31 March 2021

www.baalemane.org

The Friends of Baale Mane, Gopalapura

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

Charity registration number:	1120353	
Registered office:	29 Stootley Rise Haslemere Surrey GU27 1AG	
Trustees:	Chris Harrison Paula Patel Sandeep Dwesar Matt Clarke Balraj Tandon Mark Hodgkinson Philipp Lotter Victoria Chenery	Chairman Treasurer
Secretary:	Mark Hodgkinson	
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4QJ	
Independent examiner:	Naresh Alimchandani	

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TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 March 2021

Aims and Organisation

The Friends of Baale Mane (which means girls' hostel), Gopalapura ('The Friends') was established and formally registered as a charity in 2007 with the broad objectives of advancing education, relieving poverty, preserving, and protecting the health of young people living in India.

Within these broad objectives, the charity focuses its activities on working with The Baale Mane Trust ("BMT"), a charity operating in Bangalore, India. Our combined focus is to operate The Baale Mane, a home for disadvantaged and abandoned girl children, located just outside of Bangalore, India. We provide girl children with a happy, healthy and secure home environment, supporting the girls and young women until they are able to lead self-sustaining adult lives. We do this through our care-planning programmes, a focus on teaching life skills and job readiness skills, awareness about child and girls rights and a strong emphasis on both formal education and creative expression.

Several of the older young women in the care of Baale Mane Trust are resident in paying guest accommodation in the city of Bangalore where we continue to provide them with pastoral and economic support.

The Board of Trustees of The Friends of Baale Mane Gopalapura consists of the Chairman, Treasurer and at least one other Trustee. New Trustees are selected on the recommendation of all the trustees based on the expectation that they will bring additional skills to the Board and will be active in the promotion of the aims of the charity. They are appointed by a resolution at general meetings. Trustees serve for periods of three years before re-election. None of the trustees receive any remuneration for their services.

The Trustees make decisions in periodic meetings regarding the application of funds in respect of the management of the Friends and grants payable. The trustees are also actively involved in decisions affecting the operating model for the Baale Mane, and members of the Board of Trustees participate annually in a strategy setting session, which is held at The Baale.

The organisation's governing document is a declaration of trust dated 12 July 2007 as subsequently varied with the consent of the Charity Commission by a Deed dated 4 July 2020. The financial statements comply with current statutory requirements and the Foundation's governing document.

Review of Financial Activities and Affairs

We raised £62,062 from donations and fundraising activities during the financial year. Funds come from a mixture of private individuals and charitable trusts. This year we received support from more than 100 donors, resident in several different countries, as well as 8 institutions and trusts.

Our commitment to the local operating budget in India was forecast to be around 37% this year. This was a small increase from the previous year and was mainly due to increasing staff salaries. Given the COVID-19 situation around the world, it was almost impossible to predict the impact both on our overall costs and on income. Fortunately, all grant providers were able to continue their support, and in some cases provide extra funding for special needs. Donors to The Friends of Baale Mane also responded positively in providing the much-needed revenue to support the girls and the team.

Many of the usual fundraising activities by Baale Mane Trust in India were not possible. The TCS 10k run did not take place as planned but there were various movement challenges initiated by many of the corporates which did generate some local funding. Daan Utsav (Joy of Giving Week) which takes place across India in October usually generates a large amount of in-kind donations in the form of dry goods such as flour, rice and lentils, clothes for the girls as well as cleaning products for the home. This time we were able to run campaigns using digital platforms such as Amazon and DonateKart for people to purchase items and have them delivered directly to Baale. We have also had strong support for COVID-related items such as face masks, medical supplies, sanitiser, and cleaning products both from local and international supporters.

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Turning to fundraising activities through The Friends of Baale Mane, but for COVID-19 we would most probably have held a fundraising dinner in the autumn of 2020. This not being possible, we decided to participate in the national BIG Give Campaign and ran a programme of communications including video footage from the Baale to support this. In total we raised just over £17,500 net of very modest costs, the money coming principally from loyal supporters, but we also attracted several new donors. We are currently designing our Christmas 2021 campaign and are hoping that we may be able to reengage with donors in person in 2022.

With the switch to digital learning, we have had to significantly upgrade our internet connectivity at Baale. Just like all of us, the girls and the staff were inducted into the Zoom world. With that came the need to also increase access to technology in the form of computers, laptops, tablets, and mobile phones. We were very fortunate in that several corporates donated second-hand equipment, and we also received funding from our grant providers and individual donors to support this change.

An upgrade to our broadband connection has enabled us to run our reworked programmes by remote delivery, engaging both the girls at Baale and those living in the city.

We have also launched a programme to engage regularly with our alumni. The programme includes workshops on life issues and is being increasingly well received. As part of the programme, we have given support to young women with families to help them enter or re-enter the workforce and we hope to build on the programme in future years to include financial support for post graduate studies where an alumni can demonstrate a clearly articulated plan.

Life has been tough for the staff and girls at Baale with extensive periods of lockdown during which residential staff have been unable to leave and non-residential staff unable to visit to offer support. In these circumstances we were proud to be able to offer hardship packages to support the families of our girls, our staff, and our alumni. This required a considerable effort by our team in identifying suppliers and arranging distribution. The trustees of the Friends of Baale Mane and of Baale Mane Trust are incredibly grateful to all the staff and in particular to our strong leadership team for helping the organisation to come through this very difficult time. Their dedication together with the support of volunteer tutors help our girls sustain their academic studies and in particular the 10th standard girls achieve excellent marks in their national exams.

Jemima McLean came to the end of her two-year assignment with us at the end of 2020. She made an excellent contribution during her two years with us, helping to strengthen many of our processes. We have decided not to recruit a further international employee at this time as the local leadership team now has the strength and breadth of skills to deliver all our programmes.

Strengthening the Organisation

We are delighted that Girish Venkataswamy has agreed to become a trustee of Baale Mane Trust and to take on the role of treasurer. Girish has a strong financial and operational background, having worked for a multinational organisation.

Last year we reported on our partnership with Revolent Group, who were supporting us in the implementation of Salesforce as our ERP system under their “Revol for Good” programme. That project came to an end in March 2021, and we now have a world-class database for recording and reporting on key aspects of our girls’ development, and a further application for recording and analysing our donations

Risk Management

The Trustees have identified the major risks to which the Friends are exposed and are satisfied that appropriate systems are in place to mitigate those risks. All cash funds are held in a separate bank account, with two signatories required for all payments. As funds are passed to the beneficiaries within a short period of time, no investments other than cash balances are held at present. Should sufficient funds become available, these will be held in low risk, accessible, interest-bearing accounts.

The Trustees consider the other major risk faced by The Friends to be that funds might be used by donees for non-designated purposes. The Trustees consider that this risk is mitigated by the trust that has been built up between themselves and the Trustees of The Baale Mane Trust, and the fact that certain of the Trustees visit the Baale on a regular

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basis, enabling them to report back on progress. We have also been actively involved in developing the financial processes at The Baale.

Funds for capital projects are only advanced to the beneficiaries, on receipt of detailed and costed project plans. Funds for operational expenditure are sent in advance against a budget which has been drawn up in close collaboration with The Friends, and actual expenditure is reported monthly. The accounts of the Baale Mane Trust are audited, and the Chairman of The Friends meets with the auditors to discuss the accounts and ideas for process improvements together with the Treasurer of The Baale Mane Trust on at least an annual basis.

Another critical aspect of our risk assessment is the quality of the governance within The Baale Mane Trust. The trustees meet monthly, and we receive minutes of all of their meetings. On visits to India, trustees of The Friends also participate in their meetings and together form an advisory Council which has an agreed constitution.

The Trustees regularly review the charity's risk assessment.

Reserves

Reserves are defined by the Charity Commission as unrestricted and freely available for the charity to spend in respect of its charitable purposes. Reserves are held to provide a capital sum from which income and/or capital will be applied for the charitable purposes.

We continue to review our reserves policy and consider that it is appropriate to hold reserves equivalent to at least 9 months' commitment to operating expenses, which at present amounts to around £35,000. We are pleased to report that at the year-end, we did comply with this policy.

Post Balance Sheet Events

There have been no significant events affecting the charity since the year end and none are anticipated.

Investment Policy

The investment policy of the trustees is to hold any surplus funds in low risk, accessible, interest-bearing accounts.

Trustees

All the trustees served throughout the year.

The trustees meet regularly. As all trustees are involved in the activities of The Friends, these meetings necessarily include discussions of operational issues. However, time is set aside at all meetings to consider governance issues and formal matters pertaining to the proper running of the charity.

None of the trustees receives any remuneration for their services. From time to time, the trustees will incur necessary expenses, in particular in visiting the Baale Mane in India. The costs of such visits are kept to a minimum, and wherever possible, visits are combined with other reasons to visit India. The trustees are individually and collectively committed to ensuring that any costs are exceeded by their own personal contributions to The Friends.

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Trustees' Responsibilities for the Financial Statements

Charity law in the United Kingdom requires the Trustees to prepare financial statements recording the results of the Foundation's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- comply with the accounting requirements of the Charities Act 2011.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Foundation, and which enable them to ascertain the financial position of the Foundation and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the Foundation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees



Chris Harrison
16th November, 2021

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the Financial Statements of The Friends of Baale Mane, Gopalapura (the Trust) for the year ended 31 March 2021 which are set out on pages 9 to 13.

Responsibilities and Basis of Report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Naresh Alimchandani ACA
16th November, 2021

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2021

	Note	Unrestricted General Fund £	Designated Funds £	2021 Total £	2020 Total £
Incoming Resources					
Voluntary income		62,062	-	62,062	69,173
Activities for generating funds	3	-	-	-	
Investment income		-	-	-	
Total Incoming Resources		62,062	-	62,062	69,173
Resources Expended					
Costs of Generating Funds		1,786	-	1,786	1,611
Costs of generating voluntary income					
Fundraising trading costs					
Charitable Activities					
Charitable donations	4	47,559	-	47,559	57,101
Aid worker costs		6,415	-	6,415	7,407
Other resources expended		563	-	563	891
Governance Costs					
Professional Fees	5	1,190	-	1,190	-
Bank charges		690	-	690	660
Trustee expenses		-	-	-	3,924
Total Resources Expended		58,203	-	58,203	71,594
Net incoming/(outgoing) resources Before transfers		3,859	-	3,859	(2,421)
Transfers		1,082	(1,082)	-	-
Total funds carried forward		4,941	(1,082)	3,859	(2,421)

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BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021	2020
		£	£
FIXED ASSETS			
Computer Equipment	6	-	229
CURRENT ASSETS			
Cash at bank		74,445	70,357
		_____	_____
		74,445	70,586
		=====	=====
CURRENT LIABILITIES		-	-
		=====	=====
NET CURRENT ASSETS		74,445	70,586
		=====	=====
TOTAL ASSETS			
		74,445	70,586
		=====	=====
RESERVES			
Unrestricted general fund	7	51,793	46,852
Designated funds	8	22,652	23,734
		_____	_____
		74,445	70,586
		=====	=====

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The financial statements were approved by the Board of Trustees on 15th November, 2021.



Paula Patel

The Friends of Baale Mane, Gopalapura

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2021

1. Going Concern

The accounts are prepared on a going concern basis as, in the opinion of the trustees, regular donations received and receivable, together with funds that can reasonably be expected from our periodic fundraising initiatives will be sufficient to meet our pledges to The Baale Mane Trust for a period of at least twelve months from the date of signing these accounts.

2. Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the requirements of the Charities Act 2011.

The principal accounting policies of the charity are set out below.

Incoming Resources

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

All donations received in response to notification of a fundraising event are included under 'Activities for Generating Funds', even if the individual does not participate in the event.

Tax credits associated with donations under Gift Aid are credited as income in the same category as the underlying donation.

Investment Income

Investment income, including associated income tax recoveries, is recognised when receivable.

Resources Expended

Resources expended are accounted for in the period in which the charity becomes obliged to make a transfer of value to a third party. The irrecoverable VAT element of VAT is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one category it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Charitable donations are payments the charity makes voluntarily to other institutions or individuals in order to further its objectives. They are charged in the Statement of Financial Activities in the year in which they are payable.

Fund Accounting

Unrestricted General Funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity at the discretion of the Trustees.

Designated Funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects.

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Depreciation

Computer equipment is depreciated on a straight-line basis over a three-year period with a full year's charge in the year of acquisition.

3. Activities for generating funds

	2021 £	2020 £
Charity dinner and gift auction	-	-
	<u>-</u>	<u>-</u>

4. Charitable Donations

	2021 £	2020 £
Donee:		
Baale Mane Trust	47,559	57,081
Mr K. C. Venkatesh	-	20
	<u>47,559</u>	<u>57,101</u>

5. Governance Costs

No trustee received any remuneration in the period. Trustee expenses represent costs of individual trustees travelling to India to meet with the Trustees of The Baale Mane Trust and review progress with the project in India.

Professional fees of £1,190 represent the cost of a review conducted by the auditors of Baale Mane Trust to ensure compliance by the Trust with all aspects of the Indian Foreign Contributions Regulation Act in the light of amendments that came into force in 2020.

The Independent examiner received no remuneration for his services.

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6. Fixed Assets

Computer Equipment	£
Cost:	
At 1 April 2020	685
Additions	-
At 31 March 2021	<u>685</u>
Depreciation	
At 31 March 2020	456
Charge for the year	229
At 31 March 2021	685
Net Book Value	<u>0</u>

7. Fund Movements

	At 31 March 2020 £	Income £	Expenses £	Transfers £	At 31 March 2021 £
Unrestricted General fund	46,852	62,062	58,203	1,082	51,793
Designated Funds	23,734	-	-	(1,082)	22,652

8. Analysis of Net Assets between Funds

	Unrestricted Fund £	Designated Funds £	Total £
Cash at bank and in hand	51,793	22,652	74,445

9. Related Party Transactions

Although donations to The Friends by the trustees are not required to be disclosed, the trustees choose to disclose their collective donations by reference to their commitment to ensuring that their collective donations exceed the cost of administering The Friends. The collective donations by the trustees and their related parties during the period amounted to £21,180.15 (2020 - £24,311.63).

There were no other related party transactions.

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