

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 2022

www.baalemane.org

The Friends of Baale Mane, Gopalapura

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2022

Charity registration number:	1120353	
Registered office:	29 Stroatley 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	

The Friends of Baale Mane, Gopalapura

INDEX TO THE ACCOUNTS

	Page
Trustees' Report	4
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-13

The Friends of Baale Mane, Gopalapura

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 March 2022

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. Our broad objectives are to advance education, relieve poverty, preserve and protect the health of girls and young women 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 as they become 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 BMT are resident in paying guest accommodation in the city of Bangalore where we continue to provide them with pastoral and economic support. We also have a programme for alumni focused on life skills, continued personal growth and further educational opportunities.

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 BMT, and members of the Board of Trustees participate annually in a strategy setting session, which is held at Baale Mane.

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 £45,829 from donations and fundraising activities during the financial year. This was down by just over 25% as a few long standing donors cut back their support. Funds come from a mixture of private individuals and charitable trusts and despite the difficult times, we have fared better than many charities as more than 70 donors, as well as 7 institutions and trusts continued to provide support during the year.

We ran a successful Christmas campaign which raised just over £13,000. It has not been practical to hold fundraising events due to COVID and we are starting to consider whether we should host some kind of event in the current financial year.

Our commitment to the local operating budget in India was forecast to be around 30% this year. This was a decrease from earlier years as BMT received a new grant supporting the salaries and development costs of the care-giving team. Expenses have been extremely difficult to predict as the challenges of the global pandemic continue. As always we were flexible with our budget allocation, and picked up additional costs for PPE and medical needs. We also covered some costs normally borne by the local entity whilst still keeping within the overall budget.

In fundraising we work collaboratively with the trustees of BMT and the leadership team in India such that certain international donors fund BMT directly rather than through The Friends. One of the US grant providers who fund directly has reduced their support from the current year and we are continuing to work on alternative sources of funding.

The Friends of Baale Mane, Gopalapura

Fortunately our other long-standing US grant provider has funded new scholarships for the independent girls this year. These were previously funded by the other US grant provider.

Our ability to send funds to India and indeed to organise other international funds to be sent directly to BMT is dependent on our registration under the Indian Foreign Contribution (Regulation) Act ("FCRA"). Our registration fell due for renewal this year and at the same time the Indian Government tightened the regulations and required that BMT establish a new FCRA account with State Bank of India in New Delhi. After several delays we were pleased that our renewal and new account came through earlier this year and we believe that the review of BMT's compliance procedures which we funded helped with our continued approval.

It has long been our strategy to increase the proportion of funding for BMT that comes from local sources. COVID has not helped this strategy but there has been some pick up in local funding in the year and some new corporate donors who we hope will become long term supporters have come on board.

Turning to the Baale girls, our alumni programme has continued to grow in popularity and we have the first instance of a young woman returning to her studies a number of years after leaving school. Many of our alumni value our continued investment in their growth and development.

In the past year there has been a shift in emphasis by the local Child Welfare Committee to encourage, and indeed require girls whose family circumstances are judged to be suitable to return to living within the community. As a result of this, a number of girls have returned to their communities. Where this has happened we are continuing to support their education and monitor their wellbeing. It is clear that, going forward, non-residential support will be a continuing feature of our work and we are developing policies and procedures to support this.

The girls at Baale continue to do well and life has been easier in the current academic year now that they have returned to school attendance rather than online schooling. Despite the challenges however, our girls achieved excellent results in their year 10 and year 12 exams, and our ability to continue our programme of supplementary out of school training (which has been largely online in the period) has undoubtedly contributed to these results.

We are also pleased to have admitted 15 new girls in recent months, our numbers having fallen due to girls becoming independent, the policy of community returns mentioned earlier, as well as the challenges of COVID making new admissions almost impossible. Currently we have 32 girls at Baale, 9 girls receiving support through our non-residential programme, and a further 11 independent girls supported by us and living in the city of Bangalore. We still have capacity to take more girls but are slowing the rate of admissions to enable our new girls to be assimilated.

Strengthening the Organisation

Bharathi Krishna, our Head of Care left us at the end of 2021 and we thank her for her service and wish her well for the future. In an organisation the size of BMT, structure is driven both by desired design and capitalising on the skills available. We are therefore delighted that Vanaja, who has been with us for many years, has stepped up to the role of Deputy Head of Care. We also delighted to have recruited Shirley Theresa who joined our residential team as Head of Care Support in April this year. She has settled in extremely well and comes to us with many years of experience of working in similar roles.

As ever, I'd like to thank all of the staff at BMT for their dedication and hard work throughout the year, in particular Vinay GS who leads the team.

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

The Friends of Baale Mane, Gopalapura

themselves and the Trustees of The Baale Mane Trust, and the fact that certain of the Trustees visit the Baale on a regular 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.

The Friends of Baale Mane, Gopalapura

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
22nd August, 2022

The Friends of Baale Mane, Gopalapura

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 2022 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).

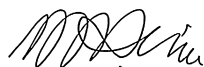
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
22nd August, 2022

The Friends of Baale Mane, Gopalapura

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2022

	Note	Unrestricted General Fund £	Designated Funds £	2022 Total £	2021 Total £
Incoming Resources					
Voluntary income		45,829	-	45,829	62,062
Activities for generating funds	3	-	-	-	-
Investment income		-	-	-	-
Total Incoming Resources		45,829	-	45,829	62,062
Resources Expended					
Costs of Generating Funds		1,676	-	1,676	1,786
Costs of generating voluntary income					
Fundraising trading costs					
Charitable Activities					
Charitable donations	4	39,134	-	39,134	47,559
Aid worker costs		-	-	-	6,415
Other resources expended		384	-	384	563
Governance Costs					
Professional Fees	5	1,162	-	1,162	1,190
Bank charges		741	-	741	690
Trustee expenses		-	-	-	-
Total Resources Expended		43,097	-	43,097	58,203
Net incoming/(outgoing) resources Before transfers		2,732	-	2,732	3,859
Transfers		-	-	-	-
Total funds carried forward		2,732	-	2,732	3,859

The Friends of Baale Mane, Gopalapura

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Computer Equipment	6	-	-
CURRENT ASSETS			
Cash at bank		77,177	74,445
		—————	—————
		77,177	74,445
		=====	=====
CURRENT LIABILITIES		-	-
		=====	=====
NET CURRENT ASSETS		77,177	74,445
		=====	=====
TOTAL ASSETS			
		77,177	74,445
		=====	=====
RESERVES			
Unrestricted general fund	7	54,525	51,793
Designated funds	8	22,652	22,652
		—————	—————
		77,177	74,445
		=====	=====

The financial statements were approved by the Board of Trustees on 11th August, 2022.



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.

The Friends of Baale Mane, Gopalapura

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

	2022 £	2021 £
Charity dinner and gift auction	-	-
	<u>-</u>	<u>-</u>

4. Charitable Donations

	2022 £	2021 £
Donee:		
Baale Mane Trust	39,134	47,559
	<u>39,134</u>	<u>47,559</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 £1,162 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 Contribution (Regulation) Act in the light of amendments that came into force in 2020.

The Independent examiner received no remuneration for his services.

6. Fixed Assets

Computer Equipment	£
Cost:	
At 1 April 2021	685
Additions	-
At 31 March 2022	<u>685</u>
Depreciation	
At 1 April 2021	685
Charge for the year	-
At 31 March 2022	685
Net Book Value	<u>0</u>

The Friends of Baale Mane, Gopalapura

7. Fund Movements

	At 31 March 2021 £	Income £	Expenses £	Transfers £	At 31 March 2022 £
Unrestricted General fund	51,793	45,829	43,097	-	54,525
Designated Funds	22,652	-	-	-	22,652

8. Analysis of Net Assets between Funds

	Unrestricted Fund £	Designated Funds £	Total £
Cash at bank and in hand	54,525	22,652	77,177







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 £15,770.00 (2021 - £21,180.15).

There were no other related party transactions.

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