

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 2023

www.baalemane.org

The Friends of Baale Mane, Gopalapura

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

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

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The Friends of Baale Mane, Gopalapura

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 March 2023

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 £53,951 from donations and fundraising activities during the financial year. This was an increase of just under 18% from the previous year and was mainly due to several significant one-off donations. Funds come from a mixture of almost 70 private individuals, 5 companies and 2 charitable trusts many of whom are long-term supporters.

We ran an online Christmas campaign which raised just over £16,000. Subsequent to the end of the year, in May 2023 we held a small event for supporters at The Glassworks in London. Now that the constraints imposed by the pandemic have receded, we hope to be in a position to run more events in the future.

Our commitment to the local operating budget in India was forecast to be around 32% this year. This was a small increase in terms of local currency mostly offset by an improved exchange rate. As always, we were flexible with our budget allocation, and we covered some costs normally borne by the local entity whilst 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. Local funding continues to be a challenge and has not returned to pre-pandemic levels. The team has started to develop some new corporate relationships, but these take time to build. Fortunately, they have strong support from our existing grant providers and donors.

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In February this year, I visited Baale together with three of my fellow trustees. This was the first visit that we had been able to make since the onset of the pandemic. This was a good opportunity to witness the progress that had been made despite the challenges of periods of lockdown and homeschooling and it was very pleasing to find the staff and girls in good spirits. We also used the opportunity of the visit, to focus on future strategic challenges and engage with the Indian trustees.

After a period in which we had not been able to take new admissions, and during which several older girls had moved from the home, we have again been able to admit new girls. Local regulation no longer allows us to admit girls below the age of 12, except where a younger child has an older sibling at the home. Our new admissions have in most cases been referred to us by the local child welfare committee, and many come from very challenging backgrounds. Some have never attended school, and others have experienced breaks in their studies. Several of the older girls joining us have also never studied in English medium such that it is difficult to reorientate them toward study in English.

Nevertheless, we have been able to extend our range of programs and provide more one-on-one support as well as increased counselling sessions where there is a need.

The local child welfare committee also has an increased focus on supporting girls within their communities where this can be achieved. As a result of this, we have several girls who have been returned to their communities, and as a policy decision we have decided that we will continue to support them with their education and to oversee their welfare. Referred to as 'family support girls', organising ourselves to provide the necessary support has added an additional layer of challenge to the local team.

Despite all of these challenges, our girls in 10th standard and taking PUC exams have achieved excellent results which is a huge credit to them and the team that supports them.

The physical infrastructure at Baale Mane is in good shape, with a programme of planned maintenance in place. We do have plans for introducing a rainwater harvesting system, and the installation of a sewage treatment plant. We hope to be able to fully fund these programs from grants from local corporate donors in India.

For many years, we've been struggling to regularise the ownership of our land which when we acquired it was scheduled land for use in agriculture. We are delighted to be able to report that, during the financial year, we finally overcame all the hurdles to registration, and now have full and unchallenged title to the land. I would particularly like to thank our lawyer, Murali Ananthasivan, who, working over many years on a pro bono basis, has helped to make this possible.

Strengthening the Organisation

We are very fortunate to have had a very stable team over many years, and I'd like to thank all the team in India for their continued hard work and commitment. Vinay continues to ably lead the team; I'm delighted that we have now promoted Vanaja to Head of Care. Shirley joined us just over a year ago as Head of Care Support and has settled in well.

We have recently recruited an additional caregiver, to provide greater bandwidth and cover for the existing team. We are also looking for an assistant independence coordinator as the increased number of independent girls, family support girls and the support that we are now able to offer to alumni has significantly increased the workload of the existing 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 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.

The Friends of Baale Mane, Gopalapura

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 £36,000. 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
8th January 2024

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 2023 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).

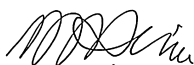
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
8th January 2024

The Friends of Baale Mane, Gopalapura

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

	Note	Unrestricted General Fund £	Designated Funds £	2023 Total £	2022 Total £
Incoming Resources					
Voluntary income		52,551	1,400	53,951	45,829
Activities for generating funds	3	-	-	-	-
Investment income		100	-	100	-
Total Incoming Resources		52,651	1,400	54,051	45,829
Resources Expended					
Costs of Generating Funds		3,591	-	3,591	1,676
Costs of generating voluntary income					
Fundraising trading costs					
Charitable Activities					
Charitable donations	4	56,367		56,367	39,134
Aid worker costs		-	-	-	-
Other resources expended		347	-	347	384
Governance Costs					
Professional Fees	5	-	-	-	1,162
Bank charges		865	-	865	741
Trustee expenses		2,727	-	2,727	-
Total Resources Expended		63,897	-	63,897	43,097
Net incoming/(outgoing) resources Before transfers		-11,246	1,400	-9,846	2,732
Transfers		18,477	-18,477	-	-
Total funds carried forward		7,231	-17,077	-9,846	2,732

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Computer Equipment	6	-	-
CURRENT ASSETS			
Cash at bank		67,331	77,177
		_____	_____
		67,331	77,177
		=====	=====
CURRENT LIABILITIES		-	-
		=====	=====
NET CURRENT ASSETS		67,331	77,177
		=====	=====
TOTAL ASSETS			
		67,331	77,177
		=====	=====
RESERVES			
Unrestricted general fund	7	61,756	54,525
Designated funds	8	5,575	22,652
		_____	_____
		67,331	77,177
		=====	=====

The financial statements were approved by the Board of Trustees on 7th January 2024.



Paula Patel

The Friends of Baale Mane, Gopalapura

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

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.

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

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

No activities were held in the current or preceding year.

4. Charitable Donations

	2023 £	2022 £
Donee:		
Baale Mane Trust	56,367	39,134
	<u>56,367</u>	<u>39,134</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.

The Independent examiner received no remuneration for his services.

6. Fixed Assets

We had purchased a laptop back in 2019 for the use of our External Relations Manager. The net book value of this asset after depreciation was zero at the end of the last financial year.

As it was no longer needed, the trustees kindly agreed to donate this laptop to The Turing Trust. Further information about this organisation which was set up in honour of Alan Turing can be found here:

www.turingtrust.co.uk

7. Fund Movements

	At 31 March 2022 £	Income £	Expenses £	Transfers £	At 31 March 2023 £
Unrestricted General fund	54,525	52,651	63,897	18,477	61,756
Designated Funds	22,652	1,400	-	-18,477	5,575

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8. Analysis of Net Assets between Funds

	Unrestricted Fund £	Designated Funds £	Total £
Cash at bank and in hand	61,756	5,575	67,331







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 £18,742.88 (2022 - £15,770.00).

There were no other related party transactions.

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