

THE FRIENDS OF BAALE MANE GOPALAPURA

England & Wales · Charity number 1120353

Details

Status Registered

Legal form Trust

Registered 2007-07-30

Register [View on the Charity Commission register](#)

Contact

Address 29 Stoalety Rise
Haslemere
GU27 1AG

Phone 01428654945

Email chris@baalemane.org

Website www.baalemane.org

Activities

Objects: To advance education, relieve poverty, preserve and protect the good health of girls and young women living in India. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of girls and young women living in India who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions in life.

Activities: We focus our activities on working with Baale Mane Trust, a charity operating in Bangalore, India. Baale Mane works to empower disadvantaged girls by providing a home, education and holistic development to girls from rural communities surrounding the city of Bangalore, India.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People

Geography

- **Area of benefit:** INDIA
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£57,720	£64,368	-	-
2024-03-31	£58,641	£59,911	-	-
2023-03-31	£52,651	£63,897	-	-
2022-03-31	£45,829	£43,097	-	-
2021-03-31	£62,062	£58,203	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER ALAN HARRISON	Chair	2025-06-17
MATTHEW DAVID CLARKE		2025-06-17
MR RAJ TANDON		2026-02-12
Mark Hodgkinson		2026-02-12
Paula Patel		2026-02-12
Philipp Lukas Lotter		2023-09-05
SANDEEP DWESAR		2025-06-17
Sarah Elizabeth Hendry		2025-06-17

Accounts

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 2025**

www.baalemane.org

The Friends of Baale Mane, Gopalapura

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

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 2025

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.

Recent changes in approach by the local childcare agency known as The Child Welfare Committee which requires girls to return to their original communities if wider family support is judged to be sufficient have resulted in us creating a new category of support for what we now term 'Family Support Girls'. True to our ethos of providing support until girls become independent adults we maintain regular contact with these girls, invite them to weekend and school holiday programmes at Baale and provide them with funding support to continue with their education.

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 £57,720 from donations and fundraising activities during the financial year. This included just under £6,000 from our Christmas Campaign and was overall a small decrease from the previous year. The number of regular supporters continues to decline, and we are heavily reliant on one-off donations to provide grant funding to Baale Mane. Funds come from a mixture of almost 70 private individuals, 2 companies and 3 charitable trusts many of whom are long-term supporters.

Our commitment to the local operating budget in India was forecast to be around 35% this year. This was a small increase from the previous year mainly due to the increasing cost of living in Bangalore. As always, we were flexible with our budget allocation, and we covered some costs normally borne by the local entity. We also funded more than anticipated maintenance costs as many tasks had been delayed due to the global pandemic.

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. In addition, the local team have achieved

The Friends of Baale Mane, Gopalapura

considerable results in attracting corporate donors a number of whom have made significant donations from their CSR funds. The Indian government requires corporates above a certain size to set aside 2% of their net average annual profits in a CSR fund and we have been able to benefit from this requirement. It is however still very challenging to secure local unrestricted funds.

I was able to pay a short visit to Baale in October 2024 and in addition, our Treasurer, Paula Patel spent time at Baale both in early October and in January 2025. In March 2025 I again visited and 5 of my fellow trustees were also able to come. We were joined by a number of supporters who have signed up as 'Ambassadors' for our cause - individuals willing to support and promote Baale and the work that we are able to do for the Baale Mane girls and young women. The visit was an opportunity to interact with the girls, invite local supporters and alumni to join for a 'family day' at the home and to discuss operating challenges and strategic direction. One highlight of the visit was our interaction with our independent and family support girls, nearly all of whom had endured lockdown during the COVID pandemic and have emerged as confident and ambitious young women looking forward to the future. It is particularly pleasing to have witnessed the benefits of the increased level of programme support and individual attention that our team have provided in recent years: the diversity and range of degree courses, vocational programmes and career ambitions being pursued by the girls is remarkable. The family day was also a highlight. Largely orchestrated by the girls at Baale the day was fun, energetic and inspiring for local and international supporters alike.

I noted last year that our licence now no longer allowed us to admit girls below the age of 12, except where a younger child has an older sibling at the home and drew attention to the challenges that this restriction imposed on our traditional operating model. We are therefore delighted to report that the local regulatory bodies have concluded that this separation is unworkable and we have now been granted permission to again admit girls from the age of 7. Nevertheless, as we are currently operating at capacity it will be a number of years before we are able to rebalance the age profile of the girls in the home.

It remains our preference to admit younger new girls where possible, for the simple reason that it gives us greater ability to influence their educational trajectory.

Leadership of the Organisation

Vinay, who has been our Head of Operations since 2018 accepted a new and challenging role in January this year and left us in March. This is a great personal opportunity for Vinay and his stewardship of the organisation will be sorely missed. Nevertheless, changes at a senior level in any organisation while presenting challenges and risks also present opportunities. We have a strong and experienced senior team and Vinay's departure has presented an opportunity to revisit and enhance the roles of members of the team. This is very much work in progress and we are also looking to make an appointment at a senior level as well as recruiting to strengthen our care 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, investments are mainly held as cash balances. We also hold funds which are surplus to immediate requirements in a low risk, instant access interest-bearing account.

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.

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 and the Treasurer of The Friends meet 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.

The Friends of Baale Mane, Gopalapura

Another critical aspect of our risk assessment is the quality of the governance within The Baale Mane Trust. The trustees engage in bi-weekly meetings via video conference with me, Paula Patel, our Treasurer and Matt Clarke. On visits to India, trustees of The Friends also participate in local trustee 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 £44,000. 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
2nd August 2025

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 2025 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).

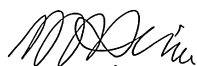
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
2nd August 2025

The Friends of Baale Mane, Gopalapura

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2025

	Note	Unrestricted General Fund £	Designated Funds £	2025 Total £	2024 Total £
Incoming Resources					
Voluntary income		47,065	9,151	56,216	58,296
Activities for generating funds	3	-	-	-	-
Investment income		1,504	-	1,504	345
Total Incoming Resources		48,569	9,151	57,720	58,641
Resources Expended					
Costs of Generating Funds					
Costs of generating voluntary income		2,105	-	2,105	2,613
Fundraising trading costs					
Charitable Activities					
Charitable donations	4	50,310	9,351	59,661	52,195
Aid worker costs		-	-	-	-
Other resources expended		386	-	386	430
Governance Costs					
Professional Fees	5	-	-	-	-
Bank charges		496	-	496	476
Trustee expenses		1,720	-	1,720	4,197
Total Resources Expended		55,017	9,351	64,368	59,911
Net (outgoing)/Incoming resources Before transfers		-6,448	- 200	-6,648	-1,270
Transfers		-	-	-	-
Total funds carried forward		-6,448	-200	-6,648	-1,270

The Friends of Baale Mane, Gopalapura

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Cash at bank		59,413	66,061
		_____	_____
		59,413	66,061
		=====	=====
CURRENT LIABILITIES		-	-
		=====	=====
NET CURRENT ASSETS		59,413	66,061
		=====	=====
TOTAL ASSETS			
		59,413	66,061
		=====	=====
RESERVES			
Unrestricted general fund	6	41,687	48,135
Designated funds	7	17,726	17,926
		_____	_____
		59,413	66,061
		=====	=====

The financial statements were approved by the Board of Trustees on 17th June 2025.



Paula Patel

The Friends of Baale Mane, Gopalapura

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025

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

No activities were held in the current or preceding year.

4. Charitable Donations

	2025 £	2024 £
Donee:		
Baale Mane Trust	59,661	52,195
	<u>59,661</u>	<u>52,195</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. Fund Movements

	At 31 March 2024 £	Income £	Expenses £	Transfers £	At 31 March 2025 £
Unrestricted General fund	48,135	48,569	-55,017	-	41,687
Designated Funds	17,926	9,151	-9,351		17,726

7. Analysis of Net Assets between Funds

	Unrestricted Fund £	Designated Funds £	Total £
Cash at bank and in hand	41,687	17,726	59,413

The Friends of Baale Mane, Gopalapura

8. 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 £25,772.60 (2024 - £24,319.91).

There were no other related party transactions.

Title	Friends of Baale Mane - Financial Statements 2024 - 2025
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Document ID	b3b6fa91171acf4c276b55b7b5305f3dde726bc9
Audit trail date format	MM / DD / YYYY
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Document History

 SENT	08 / 02 / 2025 08:44:00 UTC	Sent for signature to Paula Patel (paula@baalemane.org), Naresh Alimchandani (nareshalim@gmail.com) and Chris Harrison (chris@baalemane.org) from paula_patel@hotmail.co.uk IP: 86.160.227.7
 VIEWED	08 / 02 / 2025 08:46:50 UTC	Viewed by Paula Patel (paula@baalemane.org) IP: 86.160.227.7
 SIGNED	08 / 02 / 2025 08:47:26 UTC	Signed by Paula Patel (paula@baalemane.org) IP: 86.160.227.7
 VIEWED	08 / 02 / 2025 15:34:21 UTC	Viewed by Naresh Alimchandani (nareshalim@gmail.com) IP: 86.190.133.231
 SIGNED	08 / 02 / 2025 15:35:22 UTC	Signed by Naresh Alimchandani (nareshalim@gmail.com) IP: 86.190.133.231

Title	Friends of Baale Mane - Financial Statements 2024 - 2025
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Document ID	b3b6fa91171acf4c276b55b7b5305f3dde726bc9
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The document has been completed.

Accounts

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 2024**

www.baalemane.org

The Friends of Baale Mane, Gopalapura

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

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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.

Recent changes in approach by the local childcare agency known as The Child Welfare Committee which requires girls to return to their original communities if wider family support is judged to be sufficient have resulted in us creating a new category of support for what we now term 'Family Support Girls'. True to our ethos of providing support until girls become independent adults we maintain regular contact with these girls, invite them to weekend and school holiday programmes at Baale and provide them with funding support to continue with their education.

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.

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Review of Financial Activities and Affairs

We raised £58,296 from donations and fundraising activities during the financial year. This was an increase of just over 8% from the previous year. Whilst the number of regular supporters has shown a small decline, this has been offset by a rise in 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.

In May 2023 we held a small event for supporters at The Glassworks in London which raised just over £2,600. The Big Give Women and Girls Matched Fund Campaign in October raised £5,900 which included £2,500 of matched funding through Big Give. This was the first time that we had participated in this campaign, and we were very pleased with the response.

Our Christmas Campaign was disappointing as we raised just under £4,500. This was a large decrease from the year before when our on-line campaign raised more than £16,000.

The Friends of Baale Mane, Gopalapura

Our commitment to the local operating budget in India was forecast to be around 30% this year. This was a small decrease from the previous year. 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. In addition, the local team have achieved considerable results in attracting corporate donors a number of whom have made significant donations from their CSR funds. The Indian government requires corporates above a certain size to set aside 2% of their net average annual profits in a CSR fund and we have been able to benefit from this requirement. It is however still very challenging to secure local unrestricted funds.

In March this year, I visited Baale together with one of my fellow trustees. This was our second post pandemic visit, and it was pleasing to see Baale Mane again operating at capacity and a return of face-to-face programmes which had been conducted on a virtual basis during the pandemic. As noted last year, our licence now no longer allows us to admit girls below the age of 12, except where a younger child has an older sibling at the home. While we appreciate the rationale for housing younger girls in different facilities this restriction has altered the character of Baale Mane, and all our team feel the loss of the family element that the inclusion of younger girls and the responsibility previously given to the older girls for their wellbeing provided. It is clear that these restrictions are imposing challenges across the child welfare system in India and that the authorities may be reconsidering their approach. We are continuing to monitor the position in the hope that we may be able to acquire an additional licence to support younger girls if the requirements can be met within the constraints of our campus.

Receiving older girls also has implications for our ability to influence their educational trajectory and whilst some girls can study in English medium, we do now have more girls being educated in Kannada medium. This may impact the employment options available to them. Like most organisations, we had expected a drop in academic results given the impact of the pandemic. We are therefore delighted that almost 90% of the girls cleared their 10th Standard examinations. 100% of students cleared their 2nd year PUC examinations (over 80% with Distinction or First-Class awards). All our undergraduate students cleared with either a Distinction or First Class.

Strengthening the Organisation

We are very fortunate to have had a very stable senior team over many years, and I would like to thank all the team in India for their continued hard work and commitment. Vinay continues to ably lead the team and Vanaja to head the care team.

We have however seen several changes in the wider team and have wanted to recruit an additional caregiver, residential counsellor and assistant to support the independent girls. At the time of writing, we have filled all vacancies and induction is ongoing.

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, investments are mainly held as cash balances. We also hold funds which are surplus to immediate requirements in a low risk, instant access interest-bearing account.

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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 and the Treasurer of The Friends meet 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.

The Friends of Baale Mane, Gopalapura

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 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 £40,000. 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
11th November 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 2024 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).

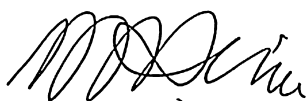
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
11th November 2024

The Friends of Baale Mane, Gopalapura

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2024

	Note	Unrestricted General Fund £	Designated Funds £	2024 Total £	2023 Total £
Incoming Resources					
Voluntary income		44,295	14,001	58,296	53,951
Activities for generating funds	3	-	-	-	-
Investment income		345	-	345	100
Total Incoming Resources		44,640	14,001	58,641	54,051
Resources Expended					
Costs of Generating Funds					
Costs of generating voluntary income		2,613	-	2,613	3,591
Fundraising trading costs		-	-	-	-
Charitable Activities					
Charitable donations	4	52,195	-	52,195	56,367
Aid worker costs		-	-	-	-
Other resources expended		430	-	430	347
Governance Costs					
Professional Fees	5	-	-	-	-
Bank charges		476	-	476	865
Trustee expenses		4,197	-	4,197	2,727
Total Resources Expended		59,911	-	59,911	63,897
Net incoming/(outgoing) resources					
Before transfers		-15,271	14,001	-1,270	-9,846
Transfers		1,650	-1,650	-	-
Total funds carried forward		-13,621	12,351	-1,270	-9,846

The Friends of Baale Mane, Gopalapura

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024	2023
		£	£
CURRENT ASSETS			
Cash at bank		66,061	67,331
		_____	_____
		66,061	67,331
		=====	=====
CURRENT LIABILITIES		-	-
		=====	=====
NET CURRENT ASSETS		66,061	67,331
		=====	=====
TOTAL ASSETS			
		66,061	67,331
		=====	=====
RESERVES			
Unrestricted general fund	6	48,135	61,756
Designated funds	7	17,926	5,575
		_____	_____
		66,061	67,331
		=====	=====

The financial statements were approved by the Board of Trustees on 30th October 2024.



Paula Patel

The Friends of Baale Mane, Gopalapura

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2024

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

No activities were held in the current or preceding year.

4. Charitable Donations

	2024 £	2023 £
Donee:		
Baale Mane Trust	52,195	56,367
	<u>52,195</u>	<u>56,367</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. Fund Movements

	At 31 March 2023 £	Income £	Expenses £	Transfers £	At 31 March 2024 £
Unrestricted General fund	61,756	44,640	59,911	1,650	48,135
Designated Funds	5,575	14,001	-	-1,650	17,926

7. Analysis of Net Assets between Funds

	Unrestricted Fund £	Designated Funds £	Total £
Cash at bank and in hand	48,135	17,926	66,061

The Friends of Baale Mane, Gopalapura

8. 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 £24,319.91 (2023 - £18,742.88).

There were no other related party transactions.

Title	Friends of Baale Mane Accounts 2024
File name	Friends of Baale Mane Accounts 2024.pdf
Document ID	65b0546597b5305db4266c64bdba6cac8b198675
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Status	● Signed

Document History



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(paula_patel@hotmail.co.uk), Chris Harrison
(chris@baalemane.org) and Naresh Alimchandani
(nareshalim@gmail.com) from paula_patel@hotmail.co.uk
IP: 162.125.63.14



11 / 11 / 2024
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IP: 86.185.41.39



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IP: 86.185.41.39



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08:43:08 UTC

Viewed by Chris Harrison (chris@baalemane.org)
IP: 81.153.106.207



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THE FRIENDS OF BAALE MANE GOPALAPURA

England & Wales - Charity number 1120353

Accounts

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.

The Friends of Baale Mane, Gopalapura

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.

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
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).

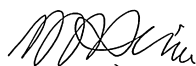
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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	5				
Professional Fees		-	-	-	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

The Friends of Baale Mane, Gopalapura

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.

The Friends of Baale Mane, Gopalapura

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

The Friends of Baale Mane, Gopalapura

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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Audit trail date format	DD / MM / YYYY
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THE FRIENDS OF BAALE MANE GOPALAPURA

England & Wales - Charity number 1120353

Accounts

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

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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).

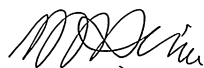
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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	5				
Professional Fees		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	<u>685</u>
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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Accounts

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	

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 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.

The Friends of Baale Mane, Gopalapura

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

The Friends of Baale Mane, Gopalapura

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
16th November, 2021

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 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).

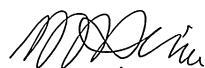
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

The Friends of Baale Mane, Gopalapura

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	5				
Professional Fees		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)

The Friends of Baale Mane, Gopalapura

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 p
		=====	=====
RESERVES			
Unrestricted general fund	7	51,793	46,852
Designated funds	8	22,652	23,734
		_____	_____
		74,445	70,586
		=====	=====

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.

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

	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.

The Friends of Baale Mane, Gopalapura

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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