

**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](http://www.baalemane.org)

# The Friends of Baale Mane, Gopalapura

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## FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

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 2024

### 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 £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

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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 10<sup>th</sup> Standard examinations. 100% of students cleared their 2<sup>nd</sup> 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.

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

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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

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## Trustees' Responsibilities for the Financial Statements

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

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

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

Signed for and on behalf of the Trustees



Chris Harrison  
11<sup>th</sup> 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).

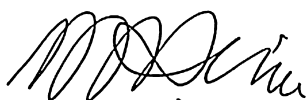
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

# The Friends of Baale Mane, Gopalapura

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024	2023
		£	£
<b>CURRENT ASSETS</b>			
Cash at bank		66,061	67,331
		_____	_____
		66,061	67,331
		=====	=====
<b>CURRENT LIABILITIES</b>		-	-
		=====	=====
<b>NET CURRENT ASSETS</b>		66,061	67,331
		=====	=====
<b>TOTAL ASSETS</b>			
		66,061	67,331
		=====	=====
<b>RESERVES</b>			
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 30<sup>th</sup> 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

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## 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.

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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



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08:12:28 UTC

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IP: 86.185.41.39



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**11 / 11 / 2024**  
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