



# Rising to the challenge

Annual Report 2022 - 2023





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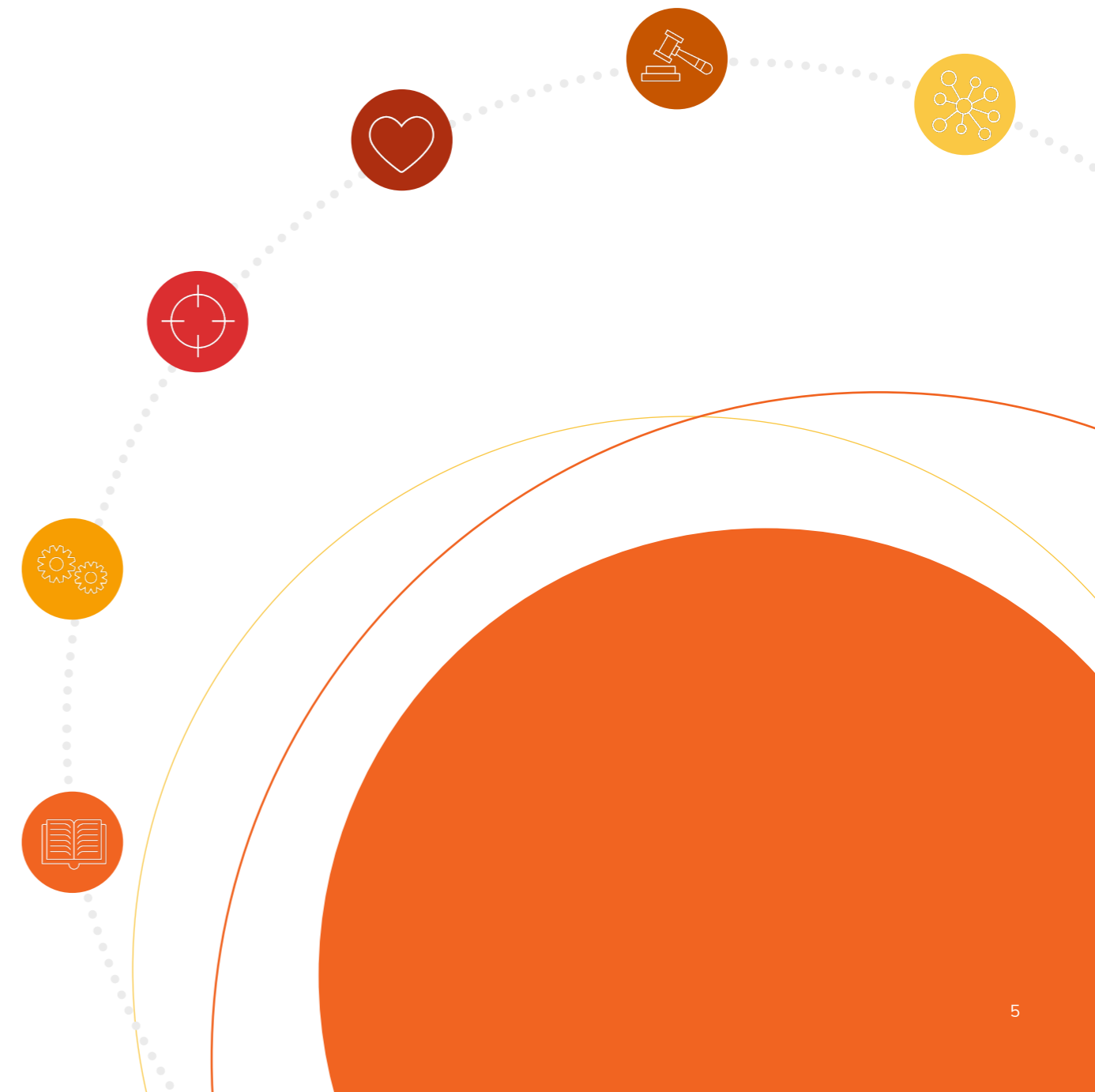
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# Message from the President



**Sriparna Ganguly Chaudhuri**  
President – VIHAAN

We are proud to present our Annual Report 2022-2023, which showcases the meaningful and life-changing work of VIHAAN's team. This impact was made possible because of the generosity and kindness of individuals, partners, donors, funders, governments and supporters. As team VIHAAN, we never stand still.

**We continue to rise to the toughest challenges to tackle the crime of trafficking in human beings.**

The Strategic Plan 2022-2025 is a decisive push towards making human trafficking a rarity. With the roll-out of our new strategic plan, last year was an opportunity to do things differently, learn from our experience and a strive to achieve more. The challenges we face are ever more complex and the bold goals we have envisioned, are aimed at bringing a systematic and transformative change.

Despite what we are up against, we are well-balanced in our approach and made considerable progress in our programmatic areas.

I am confident in our strategic plan, proud of our accomplishments and inspired by the extraordinary people – from the remarkable resilience of the survivors to the relentless spirit of our colleagues and the insurmountable courage of our partners and supporters. Witnessing these everyday, as a leader of VIHAAN, I am reminded that it is the people who teach me the most important lessons and push me to persevere through challenging times.

I am and we are determined. But the fight against trafficking in human beings is not an easy one. It cannot be fought alone. Each one of you is critical to the journey. With the right use of our combined strengths and mission-focused mindset, we can create a world where human trafficking is a rarity and every person lives with dignity.

We are grateful to all our supporters and we welcome all our potential supporters to join us. We need you!

With gratitude,

A handwritten signature in blue ink, appearing to be 'Sriparna' followed by a stylized flourish.

**Sriparna Ganguly Chaudhuri**  
President – VIHAAN

# Message from the CEO



**Samir Baptist**  
Chief Executive Officer - VIHAAN

We began 2022 with a new normal after the outbreak of the pandemic. In the post-pandemic scenario, reflecting on the new issues which needed to be tackled to help the vulnerable sections of society and reduce chances of victimisation, VIHAAN has carefully calibrated its unique end – to – end approach under the below mentioned six-point programmatic areas.

**These six programmatic areas not only form the foundation of our work but also represent our unwavering commitment to combatting this heinous crime and supporting survivors.**



## Education and child safety

Prevents human trafficking and re-trafficking by promoting education among children and adolescents and creating a safe environment for them.



## Skill development and livelihood generation

Empowers the survivors and those vulnerable in shelter homes and high-risk communities.



## Rescue

Removes children and enslaved women from situations of exploitation by providing assistance to police during rescue operations.



## Care and support

Provides to facilitate critical physical, emotional, psychological and social well-being of survivors.



## Legal intervention

Protects the right of survivors to justice through the support we offer.



## Strengthening the ecosystem

Builds networks and partnerships for a collective response, trains frontline workers at the grassroots level to create a safety net and capacitates and activates vigilant bodies.

Each of these programmes are interconnected, forming a cohesive and comprehensive approach towards fighting human trafficking and supporting survivors like Afrin\* who is one of the many we are committed to support. It was rewarding to hear her say - "You are the people who gave me hope. When I was rescued, I hadn't given a thought that I have this much courage and strength to look forward. You have been with me every step of the way".

Our new approach led us to reach out to a new set of donors, initiate pilot implementations to test the field realities and develop robust monitoring and evaluation strategies to document the evidence.

To our esteemed donors and partners, your unwavering support has been the backbone of our work. Your generosity has fuelled our initiatives and enabled us to expand our reach, making a profound difference in the lives of survivors and those vulnerable. Without your kindness and belief in our cause, none of this would have been possible.

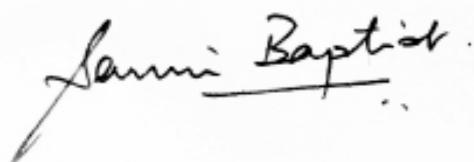
As we celebrate our achievements, let us remember that the fight against human trafficking is far from over. There are still many lives to be saved and countless others to protect. But with the dedication, passion, and solidarity that define our team and the support of our invaluable donors and partners, I am confident that we will continue to create a lasting impact.

Thank you, each and every one of you, for being the driving force behind our mission.

Together, we are making human trafficking a rarity. I would like to take this opportunity to present our Annual Report 2022-2023.

We look forward to another year of achievements with your support.

With sincere gratitude,



**Samir Baptist**  
Chief Executive Officer - VIHAAN



**It was rewarding to hear her say – “You are the people who gave me hope. When I was rescued, I hadn't given a thought that I have this much courage and strength to look forward. You have been with me every step of the way”.**



# Vision and Mission

**Our vision is to create a world free from abuse and exploitation, where every person lives with dignity.**

**Our mission is to facilitate protection of vulnerable women and children from situations of human trafficking and other forms of abuse and exploitation by empowering them through care, quality education, livelihood opportunities, and access to justice and collaborative action, enabling the creation of a resilient and sustainable society.**









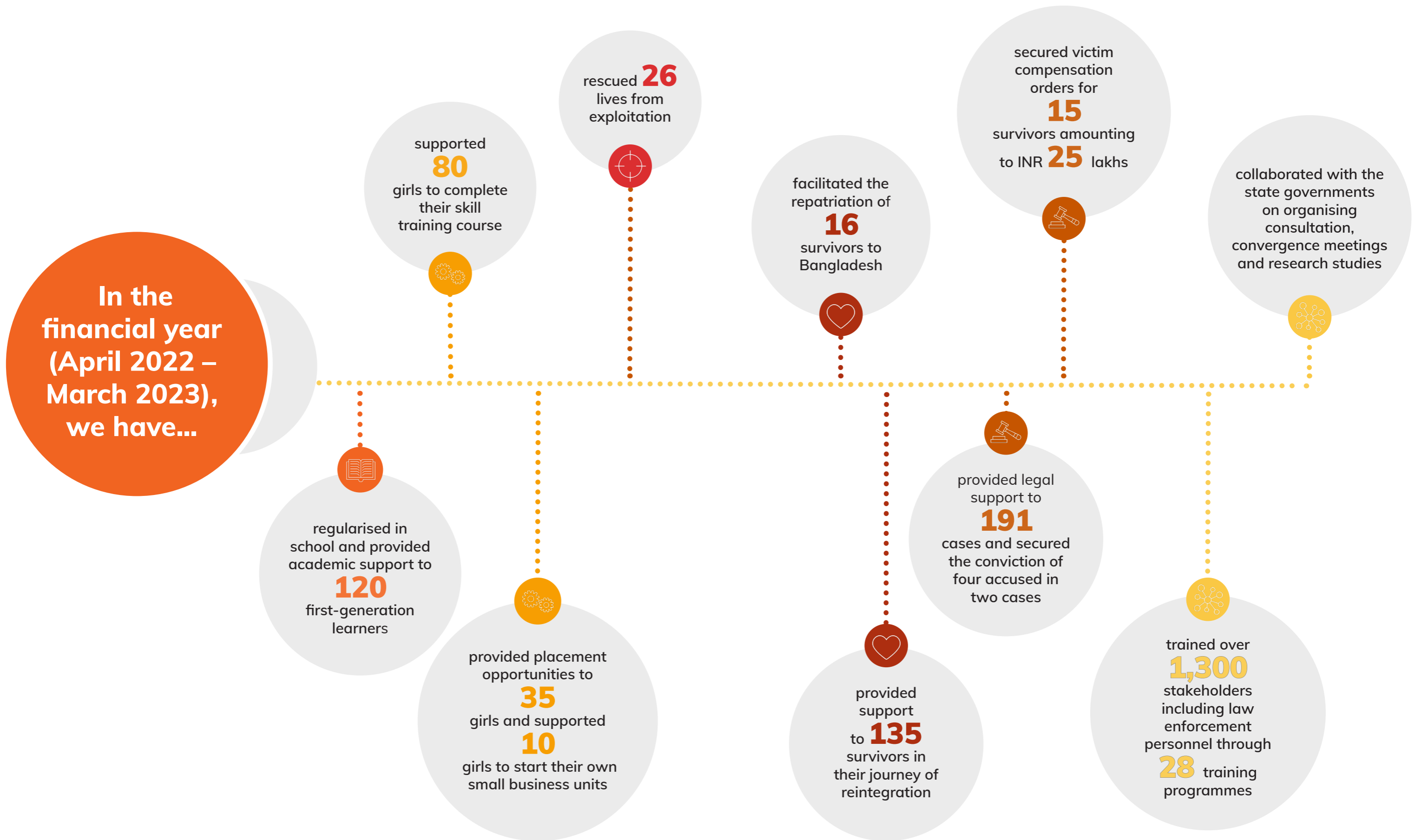


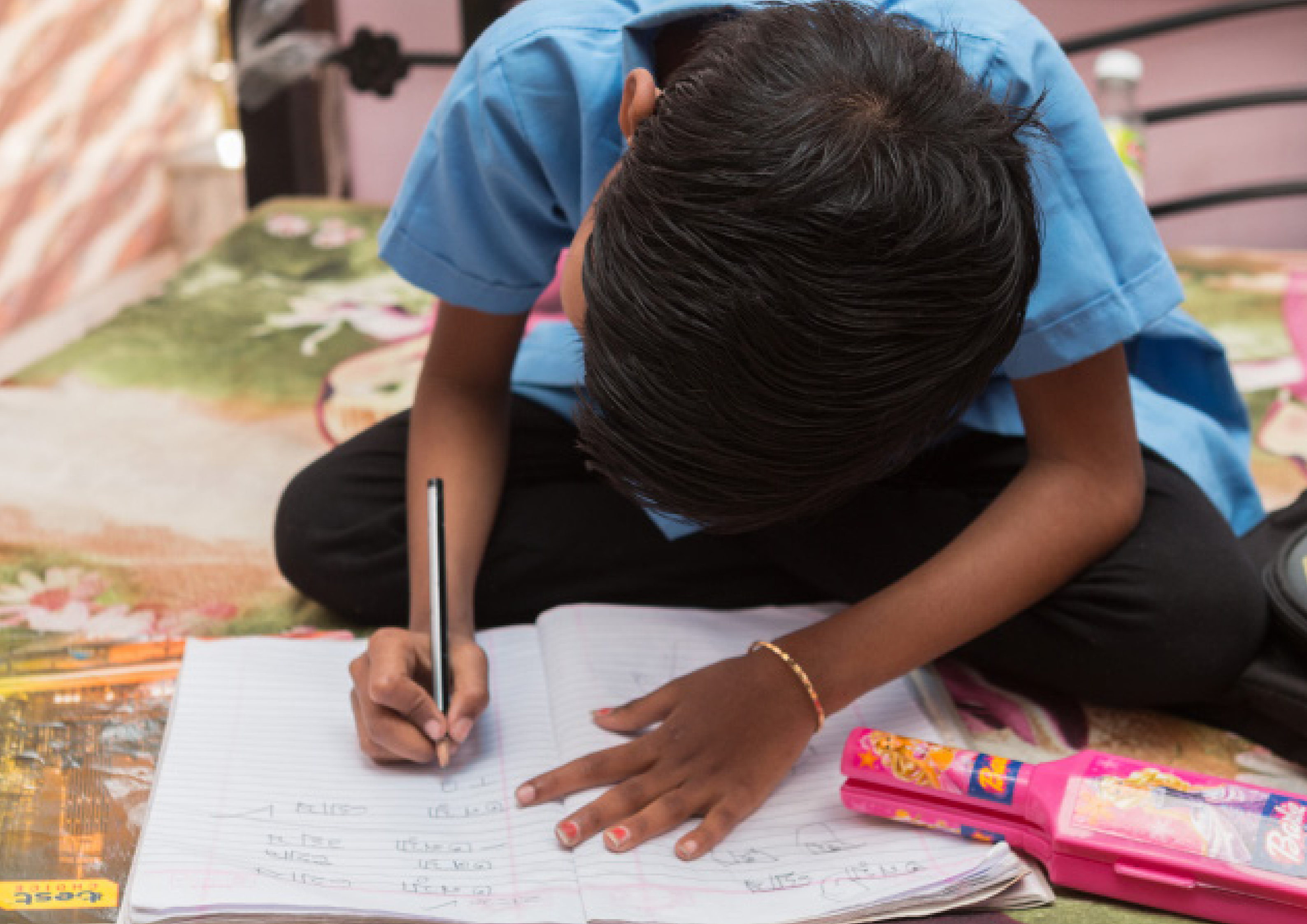
## Key highlights

VIHAAN works with victims of sexual abuse and exploitation, bonded and child labour, domestic servitude and beggary. Everything we do is directed at bringing light into their lives. Currently, we have a presence in Bengaluru and Belgaum (Karnataka), Delhi, Kishanganj (Bihar), Kolkata, North and South 24 Parganas, Murshidabad and Barrackpore (West Bengal) and Mumbai (Maharashtra).

### Aligning with the changing landscape to realise our mission, we have grouped our unique end-to-end approach under six programmes:

-  Preventing human trafficking by promoting education among the adolescents; provide remedial education programme for children in the age group of 12 – 17 years (7th to 10th standard) enrolled in government schools in remote villages, thereby reducing their drop-out rate and enhancing retention levels and promote teachers' training and awareness generation among children to create a conducive learning environment and prevent the victimisation of children through school child safety programmes.
-  Empowering the vulnerable and survivors through skill training and livelihood generation in shelter homes and high-risk communities.
-  Rescuing victims from situations of human trafficking in collaboration with law enforcement.
-  Caring for and supporting survivors of human trafficking and other forms of abuse and exploitation to facilitate their rehabilitation, restoration and reintegration.
-  Prosecuting the accused and securing justice for the survivors through legal support.
-  Strengthening the ecosystem by building networks and partnerships for a collective response, training frontline workers at the grassroots level to create a safety net, capacitating and activating vigilant bodies such as the Village Level Child Protection Committees.





Programme and impact

## Education and child safety

### Preventing human trafficking by promoting education among the adolescents

Nearly 10% (120 million) of India's total population comprises of adolescents. A big share of these adolescents, especially in rural communities and marginalised groups in urban areas are impacted by deep-rooted socio-cultural customs and norms that leave them powerless and vulnerable.

**VIHAAN's intervention under this programme is threefold.**

- 1 It focuses on providing educational support to rural adolescent girls in the age group of 12-17 years to facilitate their completion of secondary level (10th standard) and prevent school drop-out. Academic centres are set up in the villages in collaboration with the community to help children cope with the academic backlog and improve their learning levels. On an average, each centre accommodates 25 students (7th to 10th Standard) and one teacher. Classes are conducted from Monday to Friday for two hours duration at each centre.

The sessions cater to children who have dropped out of school. Through these learning centres, we also provide support to children facing academic difficulties and at risk of dropping out by helping them enrol and complete their secondary level through the National Institute of Open Schooling.



- 2 It aims to render training and awareness on child protection to adolescent children enrolled between 7th and 10th standard in government schools along with the teachers to make the schools child friendly and reduce the incidence of human trafficking and other forms of abuse and exploitation.

The programme includes awareness 'mela' (exhibition fair) with activities and games on different child protection issues like child marriage, child labour, gender-based discrimination, eve-teasing, child sexual abuse and reproductive health rights. Discussion meetings are held as a follow-up to the mela to encourage children to reflect on their experiences and learnings from the mela, identification of at-risk children and provide counselling and necessary support.

- 3 The third segment educates and empowers adolescent girls (12-17 years) through community collectives. The objective of the groups is to capacitate and sensitise the girls to live a life of dignity and freedom and become the torchbearers of rights in the community.



## Key highlights

Since 2018, VIHAAN has been educating and empowering adolescent girls across marginalised groups in rural areas of Belgaum, Karnataka and Kishanganj, Bihar with a customised curriculum that addresses adolescent health, menstrual hygiene, nutrition, family life skills and gender knowledge while instilling confidence and leadership skills so they can fight against economic and social inequalities.

In 2022-23, the programme has been ongoing in Belgaum, Karnataka and Kishanganj, Bihar and launched in North 24 Parganas, West Bengal. These centers have been regularly imparting support to the adolescent girls in rural areas.

**120**  
first-generation learners have been regularised in schools and provided academic support course.

**7 girls from the learning centre**

in Kishanganj appeared for their secondary and higher secondary board examinations this year.

**Over 2,300 upper primary girls from government schools in remote villages of Bihar**

were reached through our school awareness programmes and were informed about child rights and protection.

**102**  
girls were provided life skill education in remote villages of Bihar and Karnataka.

This was a significant milestone in their lives as all of them are the first in their families to study this far.



## Challenges

Operating an educational programme in remote villages was no easy feat.

The burden of sibling care, mobility restrictions, patriarchal boundaries devaluing higher education among girls and finding a suitable teacher were common concerns which had to be overcome before launching the learning centres.

Infrastructural inadequacies were another concern which had to be managed continuously to be able to operate the programmes seamlessly.

Inauguration of five learning centres in North 24 Parganas, West Bengal on 20 January 2023.



Awareness generation on child safety at Government High Schools in Kishanganj, Bihar.



Ongoing classes at the learning centre in Makhan Pokhar village, Mirjapur panchayat, Pothia, Kishanganj, Bihar.



Awareness programme on child marriage in Belgaum, Karnataka.



Rangoli competition in Belgaum, Karnataka.



At Belgaum, Karnataka, Kishori Shakti (Teen Power in English) award ceremony was organised to encourage girls in our adolescent girls group and provide them with a platform to interact and share their voice.



**More than 200 adolescent girls representing the 10 groups attended the programme.**

Two girls from each of the ten groups were awarded for their active participation, involvement and contribution to society.

The Kishori Shakti programme seeks to empower adolescent girls and enable them to take charge of their lives.





Programme and impact

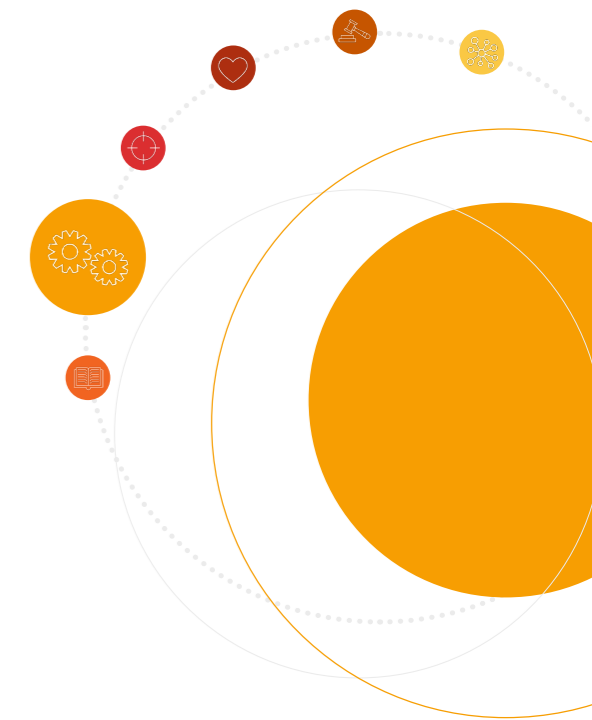
## Skill development and livelihood generation

### Empowering the vulnerable and survivors through skill training and livelihood generation in shelter homes and high-risk communities

Five million youth graduate every year in India, yet only 34 per cent of them are employable<sup>1</sup>. Majority of them lack sufficient skills for any occupation. As reported by the National Labour Bureau, the present strength of the skilled workforce in India is only 2%, much lower than the developing nations (Korea (96%), Japan (80%), Germany (75%), UK (68%) and China (40%)<sup>2</sup>. According to the United Nations Office on Drugs and Crime (UNODC), poverty has been categorised as one of the main reasons for trafficking in persons.

Skill development and livelihood generation can, therefore, play a critical role in combating victimisation of the vulnerable and trafficked survivors from active source areas. Empowering survivors and other vulnerable youth with employable skills and jobs or self-employment opportunities will allow them to break free from the cycle of exploitation.

The Skill development programme, pioneered by us and launched by the President of India, Mr. Ramnath Kovind on 8 March 2018, is tailor-made to cater to the specific needs of girls, vulnerable to or who survived situations of human trafficking and other forms of abuse and exploitation. The objective of the programme is to economically empower survivors and at-risk young girls residing in shelter homes and the community through skilling and livelihood opportunities leading to their financial independence.



<sup>1</sup>Roy, P. & Rani, A. (2019) Skill Development Programmes in India in Prakash, O., Mukherjee, A & Joshi, P. (ed.) ICT and Social Media for Skill Development in Agriculture. New Delhi: Today & Tomorrow's Printers and Publishers. Pg. 105-124. <https://www.researchgate.net/publication/357368199>

<sup>2</sup>NABARD (2019) Skill India. National Paper – PLP – 2019-20. <https://www.nabard.org/auth/writereaddata/CareerNotices/2708183617Skill%20India.pdf>

This model has two phases. The first phase, the Foundation Course span for three months (360 hours) and includes modules such as Communicative English, Basic Information Technology, Functional Literacy (English and Mathematics), Life Skills and Behavioural Change and Sectoral Orientation.

The next phase includes aptitude assessment and domain-specific industry-oriented vocational training and industry visits. It capacitates trainees and makes them employment ready. The course closes with an assessment and certification. At least 50% of candidates who complete the training are placed in gainful employment. Throughout the course of the training and up to three months post-placement, group counselling, individual counselling and social worker support are provided as a constant service for the participants, as per requirement.

**VIHAAN's skill training programme is currently ongoing in Murshidabad and South 24 Parganas in West Bengal, Kishangunj in Bihar and Bengaluru and Belgaum in Karnataka.**



## Key highlights

In 2022-23, 163 youth have been enrolled for skill training and 45 of them have been connected to livelihood opportunities.

**80 survivors and vulnerable girls**

have completed their skill training course in West Bengal and Karnataka.

**56 girls** are currently attending training.

**27** boys in conflict with law have completed skill training at the Place of Safety, Juljuli, Kishanganj, Bihar.

**10 girls** were supported to start their own small business units.

**2nd Convergence Meeting**

was organised by VIHAAN on 4 March 2023.

**35** girls have received their offer letters with an average salary of **INR 12,000** per month.

## Harnessing the transformative power of skill development training at Asmi Kendra, West Bengal

Asmi Kendra, our skill development training centre, is a power-packed space for interaction and learning and a dynamic platform to rebuild the lives of survivors. It is a creative hub run by VIHAAN that nurtures the entrepreneurial endeavours of survivors and those vulnerable to trafficking. The critical services provided under one roof attempts to alleviate vulnerabilities associated with trafficking or being re-trafficked again.

Asmi Kendra offers six months vocational training course in Fashion Designing. It also includes sessions on life skills and group therapy to rebuild their self confidence and self-esteem and help them cope with trauma, distress and anxiety. Health camps, home visits, one-to-one counselling sessions, industry visits and placement support are also weaved into the curriculum.

On 17 February 2023, a reunion of three batches of Asmi Kendra girls was organised at Bandhumahal Club, Canning, West Bengal. The programme was attended by 39 participants.



# Challenges

There were multiple hurdles which had to be tackled by the team.

From getting government approvals and for conducting the programmes in shelter homes to acquiring social identification documents, finding appropriate placement options for the candidates and retaining them in the jobs post-completion of the training, the challenges were many.

The trainer, social workers and counsellors worked tirelessly to keep them motivated throughout the process despite pressure from the families and personal insecurities about their past and handheld them in their journey to empowerment.



Graduation of 14 girls who received fashion designing training at Asmi Kendra on 10 August 2022 at IML, Kolkata.



Launch of a new batch at Asmi Kendra with 20 girls on 2 September 2022 by the Circle Inspector from the local police station at Canning, West Bengal.



Training sessions in progress at Asmi Kendra.



Health camp for the trainees at Asmi Kendra, West Bengal.



Life skills session in progress.



## Stories of change

### Your gift of a new life for a survivor of human trafficking who is now a determined single mother

10-year-old Afrin\* was working 14-16 hours a day in Delhi while her family in Canning, West Bengal believed that they have made the right decision to send Afrin along with her neighbour to lead a better and happy life.

Afrin's father worked as a daily wage labourer and was the sole breadwinner in the family. With the little money he earned, it was hard to feed the family of six - Afrin had three younger siblings. Her mother's day was filled with household chores and taking care of the family.

Being the first-born, she took a lot of responsibility at home - from helping with chores to watching over younger siblings. So, when her parents decided to send her to Delhi to earn a living as a domestic help, she felt it was the right thing to do to help her struggling family.

What awaited her was the long hours of work, little or no time to eat or sleep and constant harassment from her employers. She tried to seek help from the neighbour but he extorted her of all her money claiming it was needed for her mother's treatment and would immediately need to be sent to her home.

With no telephone calls from Afrin, her family suspected that something must have gone wrong. They filed the complaint with the local police and Afrin was rescued, following a rescue operation by Delhi police in coordination with the police in Canning and VIHAAN.

Sadly, Afrin's plight did not end there. After a couple of years, her family arranged her marriage to a man who tortured her and had an illicit relationship with another woman. Unable to bear the pain any longer, she gathered courage and filed a complaint.

Though her husband was not arrested, she has decided to live alone and now 21-year-old Afrin lives with her parents along with her little one.

Learning about VIHAAN, she got the opportunity to enrol in six months course on Fashion Designing. Afrin is regaining her confidence and hopes to set up a small business in the future.

***“You are the people who gave me hope. When I was rescued, I hadn't given a thought that I have this much courage and strength to look forward. You have been with me every step of the way. Learning a new skill instils hope. I am confident that I will be able to stand on my own feet and provide all my daughter wants - and so she can lead a happy and dignified life”, expresses Afrin with sparkling hope in her eyes.***

## Stories of change

### **A fresh start for vulnerable girls and survivors of human trafficking at shelter homes in Karnataka**

With an in-depth understanding of the skill development sector in India and the barriers towards the inclusion of survivors and those vulnerable to human trafficking that currently exist in the shelter home space, we developed a skill training programme in 2017 and have trained over 350 survivors and vulnerable to date. The programme is tailor-made to cater to the specific needs of human trafficking survivors and other vulnerable women/girls in building their aptitude and abilities to become prepared for and undergo technical skill training programs.

65 girls from shelter homes across Karnataka attended the Foundation course and Skill training in 2021-22. The participants have exhibited significant growth in their interpersonal relationships, daily routine, intellectual skills, confidence, and teamwork since the course began. They previously had several unhealthy groupings that prevented them from uniting and sharing a bond. Being part of this course, helped them build positive relationships with their peers.

The Foundation course includes communication skills, functional literacy, communicative English, Mathematics, computer education, workplace readiness, financial literacy and life skills.

Skill training domain covers Business Process Outsourcing, hospitality and housekeeping, entrepreneurship, home nursing, retail, fashion designing and unarmed security.





## Stories of change

### Full of hope and happiness for Leela

Born in a poor rural household and being a girl child, Leela\* was always denied basic rights since her childhood. Her father always favoured her brothers. But her mother and teachers encouraged her and constantly supported her to complete her education.

Leela studied hard and completed her 12th standard with impressive marks which got her scholarships to continue her college education. Sadly, her father spent the scholarship amount on his personal needs shattering her dreams of going to college.

After a few months, Leela fell in love with a man. His love and kindness sprung hope in Leela's life. But her father denied her right again. He forced her to get married to a man who was 18 years older than her. Looking for a way to escape from the threatening web of her father, Leela eloped with her boyfriend and got married. She was happy and living a peaceful life in the city of Bengaluru, almost 500 kilometres from her village.

Her dreams and hopes came crumbling down - because of her father again. Leela and her husband were traced by the police following a complaint filed by her father against her husband under the Protection of Children from Sexual Offences (POCSO) Act. The complaint also accused Leela's husband of kidnapping her.

Leela turned 18 years and she was sent to the State Home for Women, Hubballi as she refused to go back to her family. That was where Leela learnt about the skill training programme organised by VIHAAN. She expressed her interest to join the programme; our team took care of the administrative procedures and got Leela transferred from the State home in Hubballi to the State home in Bengaluru as our programmes are held in Bengaluru.

Leela attended the training where she learnt about varied aspects of retail, housekeeping and hospitality.

After completing the training, she attended the interview at two companies and landed an offer at Biocon, one of the leading biopharmaceutical companies in India.

She took the role of a helper in the research laboratory of Biocon with a monthly package of INR 13,821/-.

Her father's wrath continued and he denied to take custody of Leela from the State. She filed the self-release at the Department of Women and Child Development, which took her five months to finalise and lost her hard-earned opportunity to work at Biocon.

When all doors seem to close again, she heard from Max Fashion that she has been chosen as a customer service executive with a monthly package of INR 14,000. Max Fashion, which operates under the banner of Landmark Group is a popular fashion brand.

***“After a long time, I am getting to understand and experience the feeling of happiness again. It wouldn't have happened if I did not know about VIHAAN's programme. Thank you very much for your guidance and encouragement”, says Leela.***



Inauguration of a skill training programme on 30 July 2022 for 20 young girls at shelter homes across Karnataka.

Inauguration of a skill training programme for 45 girls in Hukkeri block, Belgaum, Karnataka.



Health awareness session organised as part of the skill training programme at Hukkeri, Karnataka.



A training of trainers (TOT) was organised to orient the 17 trainers on the Foundation Course on 23 and 24 November 2022 in Kolkata, West Bengal.



Exposure visit for trainees to Himalaya Wellness Company, Karnataka.



Skill training for 25 residents at the Ujjawala home including young girls from the Devadasi community, destitute, orphans, and victims of domestic violence and sexual exploitation in Belgaum, Karnataka.

## Partnerships, inclusion and empowerment: Pathways for survivors of trafficking and vulnerable women and girls to gain economic independence

On 4 March 2023, VIHAAN organised the 2nd Convergence Meeting, a dialogue with all stakeholders to mark the path forward for collaboration for the empowerment and reintegration of survivors through survivor-centric holistic skill development programmes and livelihood opportunities. The event was organised in partnership with the Department of Women and Child Development, the Government of Karnataka, the National Institute of Personnel Management, and Acuity Knowledge Partners.

The programme was attended by 121 representatives from the government, development and corporate sector. A panel discussion was organised examining the scope for economic reintegration and better access to employment for survivors. This was followed by the distribution of completion certificates to 19 trainees who graduated from the Skill training programme in Bengaluru. The meeting helped to network with different companies seeking better employment opportunities for the trainees and paved the pathway for a new partnership with corporates, civil society organisations and the government.

Experts from different sectors under the banner 'Convergence meeting; skill training and entrepreneurship for survivors of human trafficking' got together to create synergies and networks that could provide livelihood opportunities for survivors and vulnerable individuals of trafficking, sexual abuse and exploitation.





Programme and impact

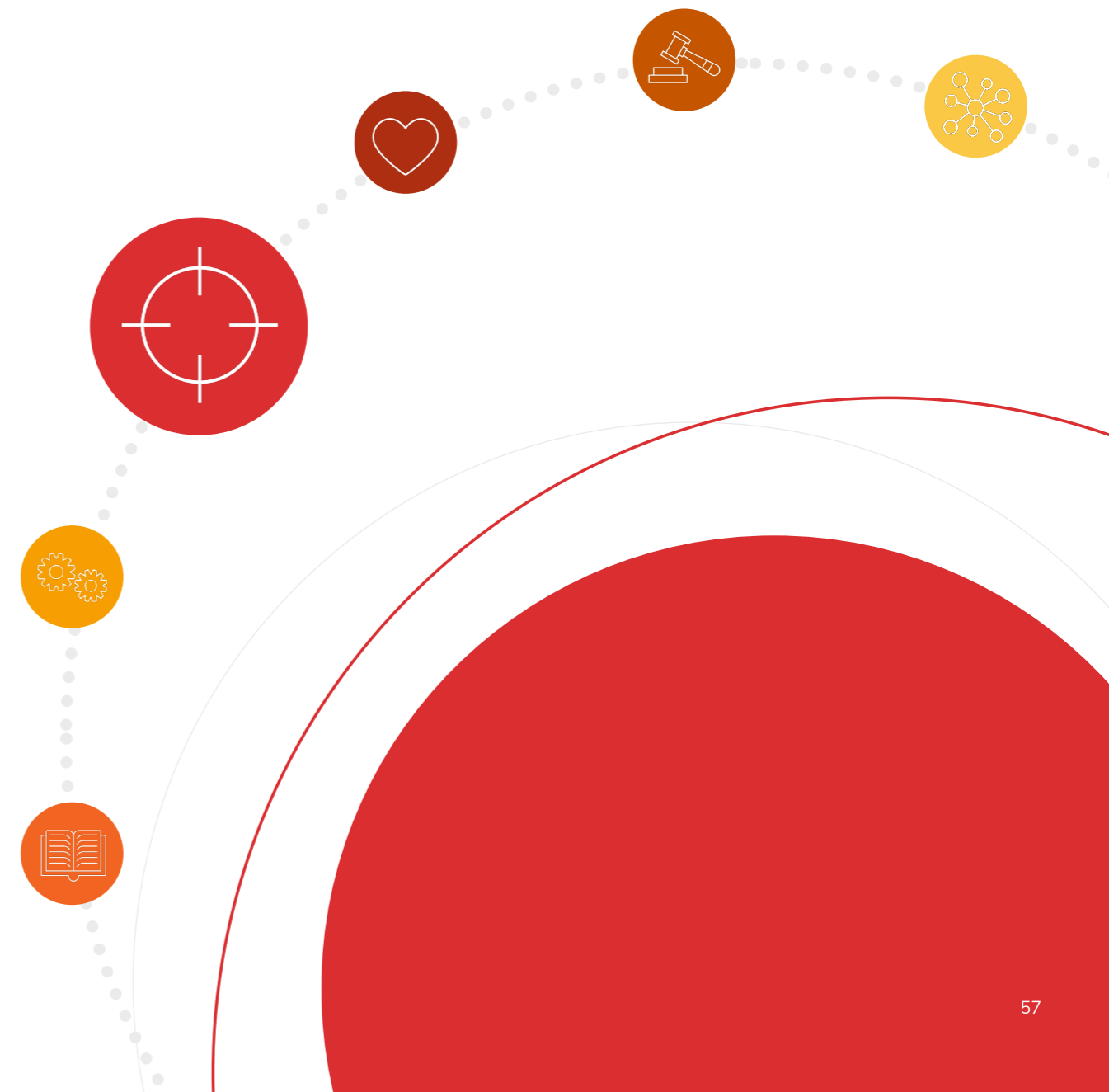
# Rescue



## Rescuing victims from situations of human trafficking in collaboration with law enforcement

Based on information about possible situations of human trafficking, sexual abuse and exploitation, VIHAAN assisted the police during rescue operations to rescue children and enslaved women from situations of exploitation.

We facilitate the arrest of traffickers and other accused, thereby disrupting the criminal network and breaking the cycle of crime.



## Key highlights

**26**  
survivors  
were rescued.

**VIHAAN in collaboration with the state police in West Bengal rescued nine girls, who were sold into prostitution rings by criminal networks, and facilitated the arrest of**

**17**  
accused  
through four operations.

**Additionally, we received referrals from the Governments of Delhi, West Bengal, Maharashtra, Bihar and Karnataka**

to support 17 other survivors of trafficking, sexual exploitation and abuse.



Programme and impact

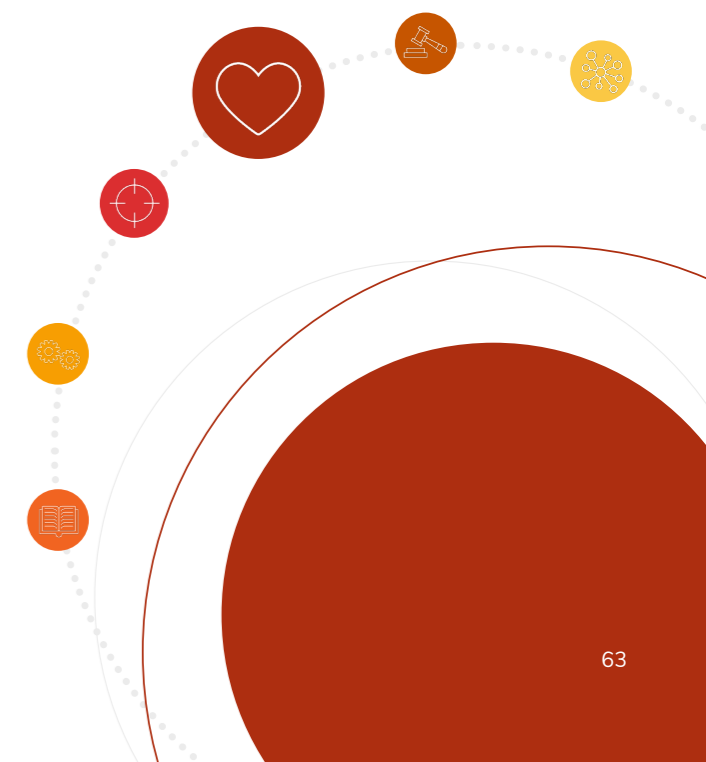
## Care and support

### Caring and supporting survivors of human trafficking and other forms of abuse and exploitation to facilitate their rehabilitation, restoration and reintegration

Human trafficking, sexual abuse and exploitation are violent crimes which involve prolonged and repeated trauma. Victims often suffer from short- and long-term physical injuries, at-risk of serious illnesses like HIV/AIDS/STD, poor reproductive system, disabilities and sometimes death. Therefore, it is imperative to provide direct assistance to vulnerable survivors through a comprehensive package of support for protection, rehabilitation, and reintegration to instil a life of dignity and reduce the chances of revictimization.

Not merely rescue, but supporting the survivor's reintegration into society has always been a top priority for us. Over the years, we have instituted comprehensive and sustained reintegration efforts through multi-faceted and long-term processes in order to prevent re-victimisation and enable survivors to rebuild their lives. The primary objective of this programme is to provide care and support to 135 survivors of human trafficking and child sexual abuse to facilitate their physical, emotional, psychological and social well-being and lead to their reintegration.

The expected outcome of the programme is a successful and sustainable reintegration of all survivors at three levels – Social, Economic and Self for e.g. where the survivor is no longer facing exploitation, feels accepted by the community, has a dignified and non-exploitative source of livelihood or income, feels empowered or equipped to lead a meaningful life, does not face stigma, able to assimilate in society and able to access their rightful entitlements (amongst other parameters).





## Key highlights

We provide care and support to survivors of human trafficking and child sexual abuse to facilitate their physical, emotional, psychological and social well-being and lead to their reintegration.

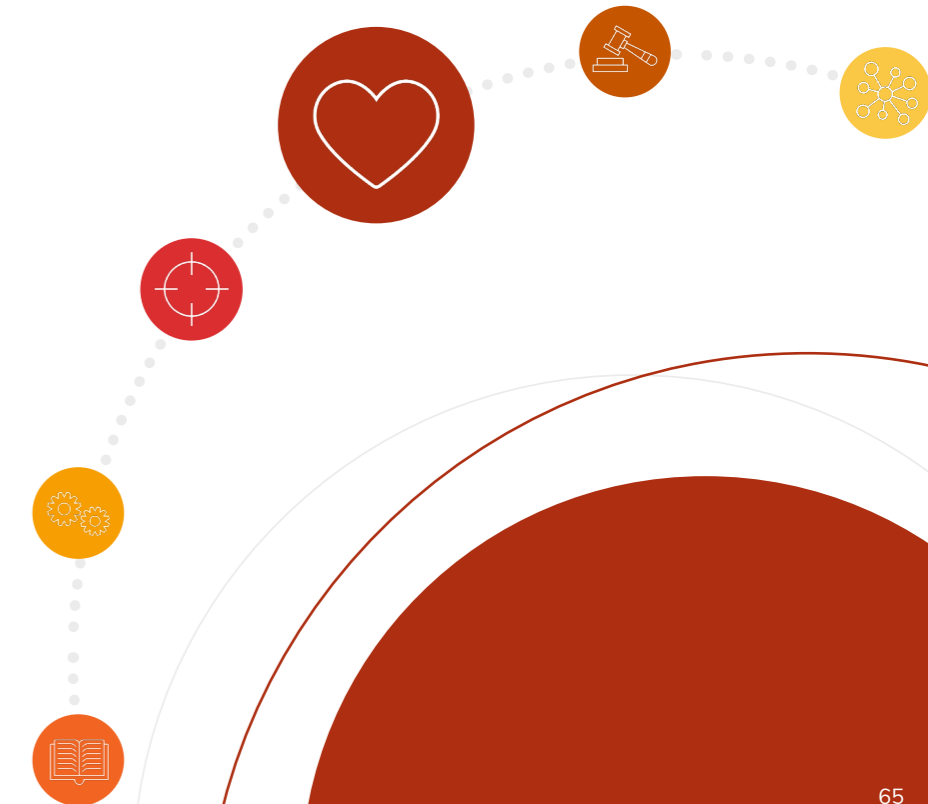
**135 survivors**  
were supported in their journey of reintegration towards a better life.

Among them,  
**20 survivors received medical support 32 times.**

**20 survivors**  
were provided educational support **97 times.**

**30 survivors**  
were in our tele-counselling programme.

**50 survivors were provided regular counselling support.**

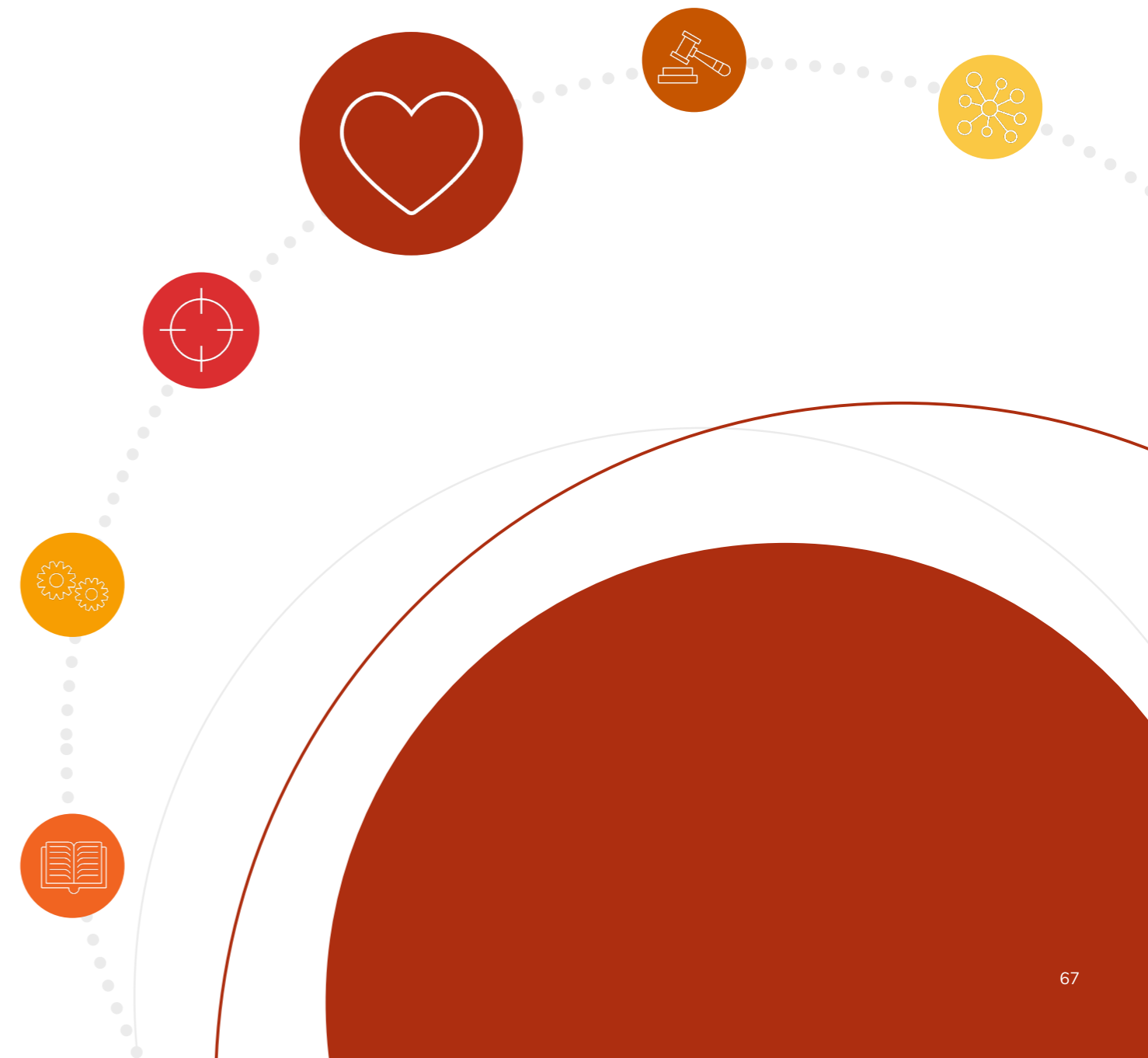




## Challenges

It was challenging to get mandatory support person orders from the government to provide end-to-end services to the survivors.

We tried to mitigate it by liaising with the government functionaries at the district and state levels to facilitate the process.



## Stories of change

### The strength and resilience of a survivor of sex trafficking

Like any other teenager, 13 years old Priya\*, living with her parents in Delhi, was in awe of social media. When her friend, Sia\* introduced her to Facebook her curiosity knew no bounds. But little did she know that making virtual friends with strangers on Facebook would change her life forever. She met Mezbaan\* online and it all began with the acceptance of a friend request and exchanging of messages. Soon, Mezbaan convinced Priya to visit his rented house in a nearby location.

One fateful evening, Priya, setting aside all precautions, visited Mezbaan, her newfound friend with hopes of a budding new relationship. But, ended up being drugged, raped and blackmailed into submission – her naked photos and videos taken in a state of unconsciousness were used to compel her into silence. What followed was horrific, day after day Priya was raped and gang raped by Mezbaan and his four friends. Unable to bear the torture any longer, Priya decided to leave her home and stay with her elder sister in another city for a while. But her ordeal did not end there, within a few days after her departure, her photos were uploaded on Facebook and what Priya tried so hard to hide from the world, lay out in the open. Her fears had come true.

After the incident, her family came to her support and registered a First Information Report at the local police station in July 2020 and Mezbaan and his four friends were arrested. VIHAAN was referred to the case by the Child Welfare Committee. When the social workers visited Priya she was devastated.

***“At that time, I did not know how to start my life again. I was surrounded by only darkness and no hope. Then, one day the team from VIHAAN came to my house and they helped me restart my life. They gave me a lot of courage and motivation. They cared for me and helped me heal and recover.”***

Months of counselling, therapy and home visits were required to enable her to cope with the trauma, live a normal life and concentrate on her studies. Team VIHAAN also took up her legal case and assisted her to visit the court whenever required. They helped her file for victim compensation and Priya was awarded an interim compensation of INR 2,00,000.

During the lockdown, the team provided her with a smartphone so that she could attend online classes. The support helped Priya move on with her life. With a lot of hard work, she secured 61 percent in her secondary board examination. In April 2023, she was selected by her school to participate in an online session “Pariksha pe Charcha” along with the Honourable Prime Minister of India. It was a very proud moment for her when a letter of appreciation from the Prime Minister’s Office was awarded to her for active participation. At present, Priya is studying in the 11th standard and she says,

***“I want to continue my studies and become financially independent. I want to help other girls so that they do not suffer like me. Thank you VIHAAN for making me so strong.”***

Pariksha pe Charcha (Discussion on examination) is part of a larger initiative, Exam warriors. Held annually, the initiative is led by the Prime Minister of India and aims to strengthen students’ self-confidence, support them manage their stress and stay healthy. It provides an opportunity for students, parents and teachers to interact with the Prime Minister on various topics related to life and exams. Students are chosen through a competition across India.

## Stories of change

### Healing Saina with art therapy, counselling, medical aid and legal help

Saina\* dreamt of a happy, peaceful and fulfilling long life with her husband when her aunt spoke about her marriage. Little did she know it was a trap for her. Her aunt had already made a deal with a known trafficker.

After a few days, Saina found herself in a dark room with black tinted glass where she was tortured and raped multiple times by her trafficker. It was a gruelling grooming session for Saina to say 'yes' and satisfy the customers.

Being young (minor) and a fresh face at the brothel, Saina was in high demand and forced to have sex with 18-20 customers every single day. She was on heavy intoxicants and could hardly recall the details of what was happening. She was given strong contraceptives that completely stopped her menstruation. With no way to escape, no one to rescue and no strength to fight, Saina resigned to her fate.

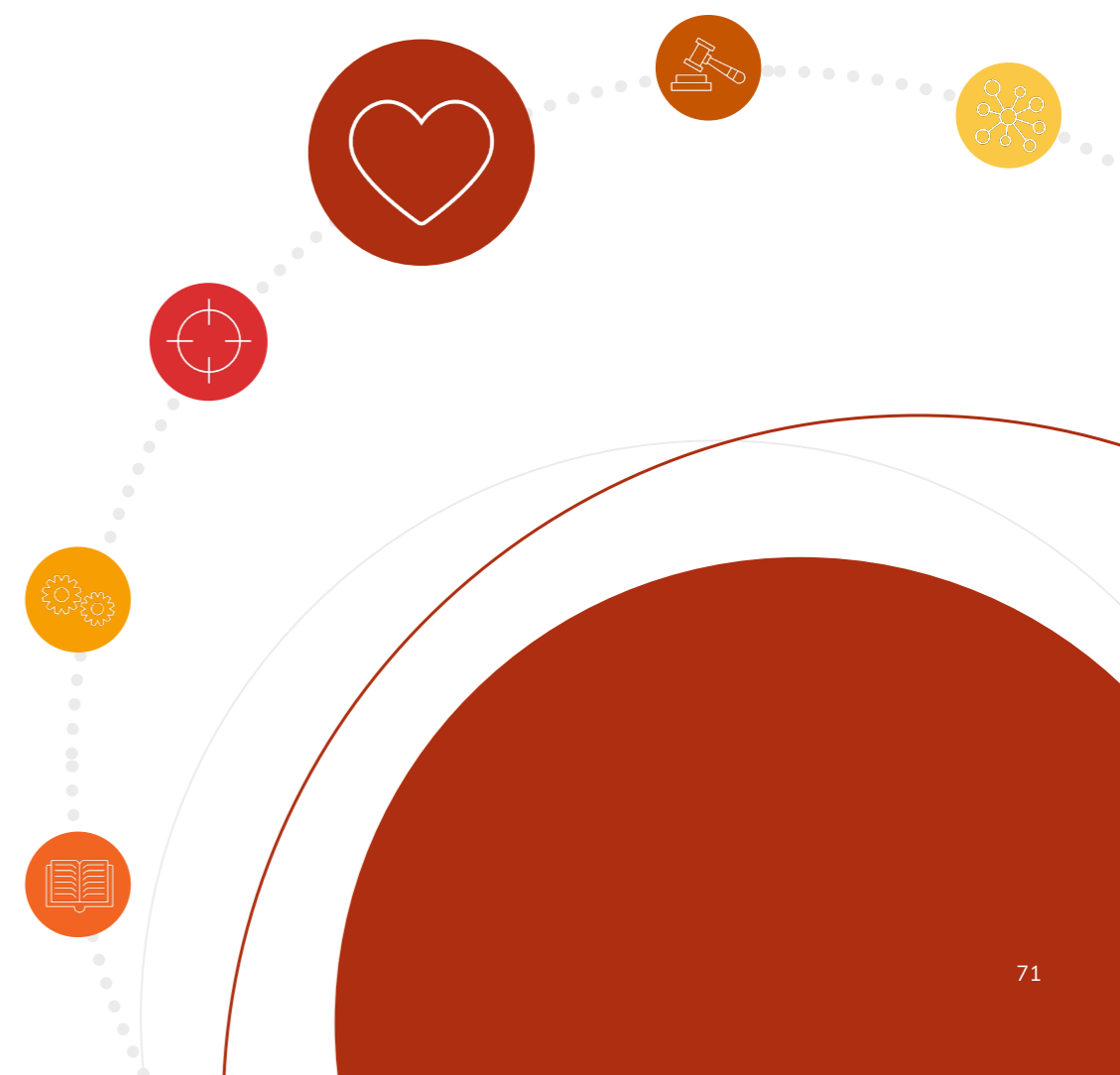
Her father, a poor fisherman, living in the rural parts of West Bengal grew suspicious and reached out to VIHAAN in October 2019. The team of VIHAAN immediately forwarded the request to CID (Criminal Investigation Department), West Bengal. The CID worked rigorously on the missing complaint, investigated the case. After being tortured for three months, Saina was finally rescued.

Medical tests revealed a severe vaginal infection that needed immediate intervention. We helped her and she was handed over to the Child Welfare Committee (CWC). Because of VIHAAN's expertise in the reintegration of survivors of human trafficking, the Chairperson of the CWC passed an order for VIHAAN to support Saina's reintegration as well as provide her with legal support.

Saina was kept in the Child Care Institution (CCI) for 13 months and was released to her father on 26 December 2020. While she was in the CCI, she attended VIHAAN's Foundation course and art therapy sessions organised by VIHAAN. In addition to it, we assisted Saina with legal help and she received INR 4,00,000 as victim compensation.

However, her ordeals did not end. She was diagnosed with Schizophrenia and had to be admitted to a mental care set up for treatment. VIHAAN provided financial aid for her medical treatment and facilitated regular counselling sessions such as rapport building and trauma-focused cognitive behavioural therapy. After intense therapy and medication, she slowly began to recognise people in her surroundings and recall her memories. Following six months of continuous interventions, Saina was able to go to court and record her evidence which was pending for her unstable mental health.

Currently, Saina lives in a safe house and the VIHAAN team makes frequent visits to ensure her complete recovery and re-integration.



## Stories of change

### Dipmala's confident move changes her destination

Dipmala\* was living with her mother in a one-room apartment in Kolkata, West Bengal. After her father's sudden death, Dipmala's mother, a single parent, was dependent on a meagre monthly income of INR 5,500 by renting their adjacent flat. Dipmala had completed her 10th standard and her family's struggling financial situation did not allow her to continue her higher studies.

In addition to that, her mother suffered from serious health issues and was addicted to sleeping pills and alcohol. At 16, she was introduced into the sex trade by her friend Lekha\* and her husband. Desperate to fend for her family and meet the medical expenses of her mother, Dipmala began to work as a sex worker. She was 17 when the Lalbazar police finally rescued her with the assistance provided by VIHAAN.

Post-rescue, Dipmala was taken to a safe shelter for medical examination and provided support for the recording of witness statements under sections 161 and 164.

[Section 161 of the Criminal Penal Code deals with the examination of witnesses by the police, and this provision allows the police or gives them authority to interrogate the witnesses whenever they need to record the statements of the witnesses. Section 164(5-A)(a) deals with the recording of statements of victims of rape or sexual offences including mentally or physically disabled victims by a Judicial Magistrate and Section 164(5-A)(b) deals with treating the statement of such physically or mentally disabled victim as examination-in-chief subject to cross.]

VIHAAN helped Dipmala with therapy and our lawyers are fighting for her rights in the court. Dipmala's mother also received from VIHAAN emotional support to be able to cope with the sudden development.

When she turned 18 years, Dipmala expressed her desire to move out of her mother's house and VIHAAN supported her to get rented accommodation.

Because of positive encouragement and constant motivation from the team of VIHAAN, she continued her education through NIOS (National Institute of Open Schooling) and got a job at a restaurant.

Currently, she is preparing for her 12th Standard board examination and working to support herself financially. She is a confident young woman and on the road for a better tomorrow.

***“What VIHAAN gave me was a huge opportunity. It doesn't usually happen for girls like me. Breaking free from poverty and living a life of hope. Thank you very much”, Dipmala overwhelmed with gratitude.***



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Programme and impact

## Legal intervention

### Prosecuting the accused and securing justice for the survivors through legal support

A survivor's road to justice is never smooth. Unfathomable delays, lack of resources, financial and otherwise, multiple visits to the court, is a traumatic experience for most survivors of abuse and exploitation. For women already battling social stigma, a visit to the court is often revisiting the horrors of the past they want to leave behind. With a substantial decrease in the conviction rate of trafficking cases from 22% in 2019 to 16% in 2021<sup>3</sup> and a high pendency rate of 91%, the situation has become much more decadent. In cases of child sexual abuse primarily under the Protection of Children from Sexual Offences (POCSO) Act 2012<sup>4</sup>, the conviction rate stands at 32.2% and pendency rate at 92.6% in 2021. In many ways, the unconscionable delay in the delivery of justice adds to the trauma of survivors.

The objective of this programme is to provide legal support to survivors to protect their right to justice and link them to the government victim compensation schemes as a step to their effective rehabilitation and reintegration. The role of the advocates associated with VIHAAN begins in the pre-rescue period as they help network with external stakeholders. They support in applying for victim compensation, oppose bail by supporting the Public Prosecutor and Investigating Officer and if needed, use an appellate mechanism to file a revisional application in a higher court.

<sup>3</sup> National Crime Record Bureau. Crime in India, 2021

<sup>4</sup> National Crime Record Bureau. Crime in India, 2021

## Key highlights

In 2022-23, we provided legal support to 191 cases and we have...

...received  
bail rejection  
orders for  
**76**  
applications,

secured  
conviction  
of 4 accused,

**128**  
accused were in  
judicial custody  
and were awaiting  
trial or serving  
their sentence,

secured victim  
compensation  
orders for  
**15**  
survivors...

...and two  
of them were awarded  
the compensation amount  
in their bank account  
amounting to  
**INR 7,00,000**



## Challenges

- Inconsistencies in the legal procedures across the states hindered intervention strategies. For instance, besides Delhi, none of the states had victim and witness protection systems which made the support person's role critical to ensure the safety of their survivors.
- Infrastructural inadequacies, shortage of human resources, delays in the process, repeated visits to courts, adjournments in courts and social pressure including threats from the accused hampered the legal process and postponed delivery of justice.

### Our following steps helped us overcome the challenges:

**Filing a solid FIR (First Information Report):** We assist the police from day one by ensuring that they register a strong FIR such that they include – ITPA (The Immoral Traffic Prevention Act 1986), IPC (Indian Penal Code), JJ Act (Juvenile Justice Act 2015) and POCSO (Protection of Children from Sexual Offences Act 2012) sections to strengthen the case as much as possible (this is usually not a common practice as either only ITPA sections are used or only IPC sections).

**Bail objection:** A well-framed FIR facilitates the arrest of the accused and assists in bail rejection. It is a significant step as the majority of traffickers go absconding once they get bail. This unnecessarily delays the trial and ultimately the judgement.

**Tracing the absconding accused:** If an accused goes absconding, our team works tirelessly and follows-up with the police and the court for their immediate arrest.

**Mapping progression of case:** We always felt that while the accused can enjoy their freedom while on bail, why is it that the survivors must perish in the shelter homes for years to await their testimony. Therefore, our teams have been working arduously to enable survivors lead a normal, healthy life. To avoid undesirable delays, we file applications for a speedy trial, quick repatriation and rehabilitation of victims.

**Recording evidence through video conferencing:** To facilitate the recording of victim testimony after repatriation, we have spearheaded the initiative of video conferencing (VC). We pioneered the first recording of evidence by VC in India when the Mumbai Sessions Court agreed to use VC to record the testimony of a survivor of sex trafficking who had been repatriated to her family in Bangladesh.

The trial had begun five to six years after the rescue and in this case the victim had already been repatriated. Since then, we have tried to use VC in many of our cases to record evidence. However, in many cases the Magistrate denies the victims restoration with her family and the victims remain in the Shelter Homes to testify during the trial, even if it takes several years for the trial to come up.

## Stories of change

### Breaking free: 20 girls rescued from commercial sexual exploitation

20 girls (12 minors and eight majors) were rescued from commercial sexual exploitation and 13 accused were arrested following a rescue operation in two brothels by the local police of Haldia in West Bengal along with VIHAAN on 11 April 2017.

Out of the 20 survivors, seven minors and two majors were from Bangladesh. The survivors were provided safe custody by the state and all official procedures were handled by VIHAAN.

12 minor girls were admitted to Sanlaap, Sneha Home, South 24 Parganas owing to the high risk posed to their lives and for appropriate psychosocial and counselling support.

Within a few months, one of the minor survivors passed away due to the extreme torture she had been subjected to in the brothel. The remaining six Bangladeshi minor girls continued to live at the Sanlaap Sneha Home, awaiting repatriation. Despite our relentless efforts, the repatriation order was delayed as the court believed that without recording testimony in the case, the victims could not leave the country. All petitions for video conferencing were rejected.

In the meantime, all 13 accused were granted bail by the Haldia Court. The prime accused whose bail petitions were earlier rejected, also was granted bail in June 2020. This was a major setback for the girls who felt cheated. They were completely taken aback by the fact that while the accused were allowed to roam around freely, they were compelled to remain within the four walls and denied the right to return home. As the girls continued to languish in the shelter home, their mental health deteriorated. Our counsellors helped with relevant and frequent counselling sessions to cope with the trauma.

We took immediate steps and filed for bail cancellation before the Supreme Court, against the High Court order. The matter is pending for the final hearing. On the other end, the trial in the matter at the Haldia court was delayed several times. The evidence of the complainant was pending for two years and there was no progress in it.

The team at VIHAAN ran from pillar to post knocking at every possible door to get the evidence of the girls recorded and facilitate their return to Bangladesh. The team met the West Bengal Commission for the Protection of Child Rights (WBCPCR) and submitted a written petition informing them about the challenges and requesting their support.

A team from WBCPCR visited Sanlaap to meet the girls and hear their stories. The team also met the Director of the Department of Women and Child Development (DWCD), West Bengal and submitted a written petition seeking immediate redressal in the matter. On account of the letter, the DWCD sent a team to visit Haldia Sub-Divisional Court to meet with the concerned authorities.

In April 2022, another submission was made before the Court citing the challenges faced by the survivors. This time, the Court directed to expedite the matter and despite repeated objections from a strong team of defence lawyers, the evidence of the six Bangladeshi girls was completed in three days.

Immediately thereafter, the team filed the repatriation petition for the girls and it was allowed by the court. The team supported the court with all the necessary documents to facilitate the repatriation process. The final date for repatriation was fixed for 28 June 2022.

All six girls were accompanied to the India-Bangladesh border where they bid goodbye to the VIHAAN team and expressed their heartfelt thanks for being with them throughout the journey.



## Stories of change

### Rescued as child labourers, courageous Nili and Alia reshaped their lives' narratives

Nili\*, at the tender age of 13 was trafficked along with her friend Alia\* from the remote village of Jharkhand, India.

Caught in the charade of being given a lucrative job in Delhi, these young girls were traded to a placement agency and employed as domestic help where they were forced to work up to 18 hours every day.

Every day at her employer's house, Nili woke up around 5 am, cleaned the house that spanned across 2200 square feet, prepared morning meals for the landlord's family, cooked breakfast as well as lunch, cleaned the dishes, washed and ironed clothes, took care of the garden and headed to the local market to purchase groceries, and by evening, again cooked dinner and carried out other household chores.

Nili would usually go to bed by almost midnight each day. She had hardly anything to eat and found very little time to sleep. It was taking its toll on her little fragile body. She struggled in the gruelling condition of work for many months. Alia's situation was no different except her landlord's house was much bigger than compared to Nili's. This ordeal continued for both girls every single day for a span of 120 days.

Soon upon receiving information about the crime, VIHAAN along with the local authorities rescued Nili from her inconsiderate employer. VIHAAN intervened at the right time and thanks to our specially trained team, we were able to track down and report the horrifying situation to the local police. The next day, she helped her friend Alia escape her circumstances and was also able to file an FIR with the local police against the crime.

"It was unbearable and I would have committed suicide if you wouldn't have come today", Nili said with tears on the day of the rescue.

After several counselling sessions, the girls joined their families in their villages. VIHAAN continued to work with them and provided educational, medical, counselling and legal support.

During the pandemic, to prevent re-victimisation due to the economic situation, VIHAAN supported both families with monthly groceries. Nili was able to continue her studies and made everyone proud by passing her Standard 10 with impressive marks and Alia completed her high school too.

In September 2022, Nili was summoned to the Delhi court to appear as evidence against the accused. With the help of team VIHAAN and a partner organisation, she appeared for the hearing along with her father and testified against the trafficker, placement agency and her illegal employer. The social worker assisted Nili to transfer her wages of INR 50,000 to her savings account, which she received as worker wages.

Nili now lives a wholesome and fruitful life in Jharkhand and is employed as a receptionist in a girl's hostel while pursuing her education. Alia is married happily.

***"You are the reason for me to live and lead a decent and dignified life. I will continue my studies and make a name for myself. Thank you so much", said Nili.***

"I had lost all hope to return to my family. But when you came, I got back my hope and trusted that you would take me back to my family and I would be safe again", expressed Alia.



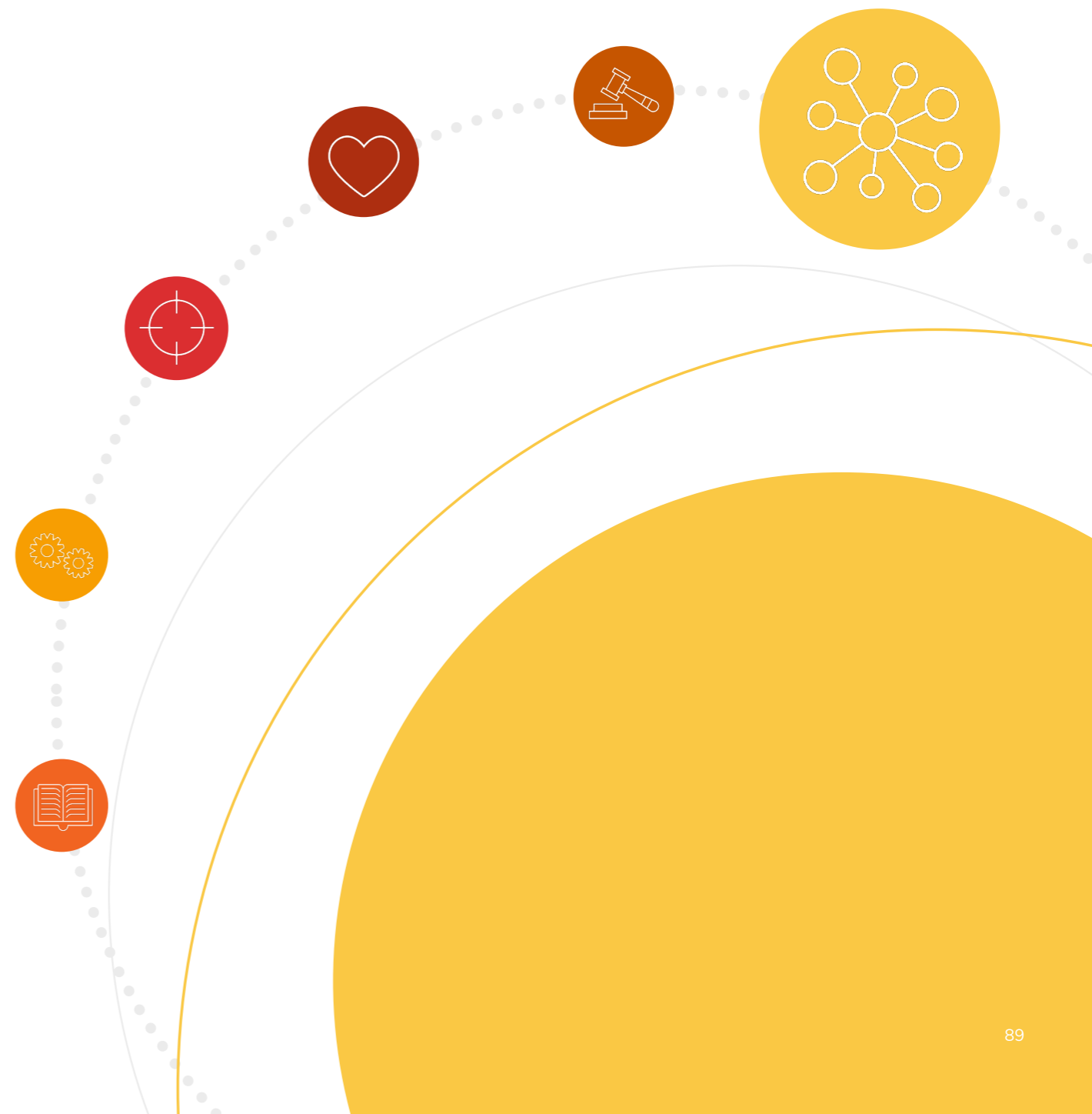
Programme and impact

# Strengthening the ecosystem



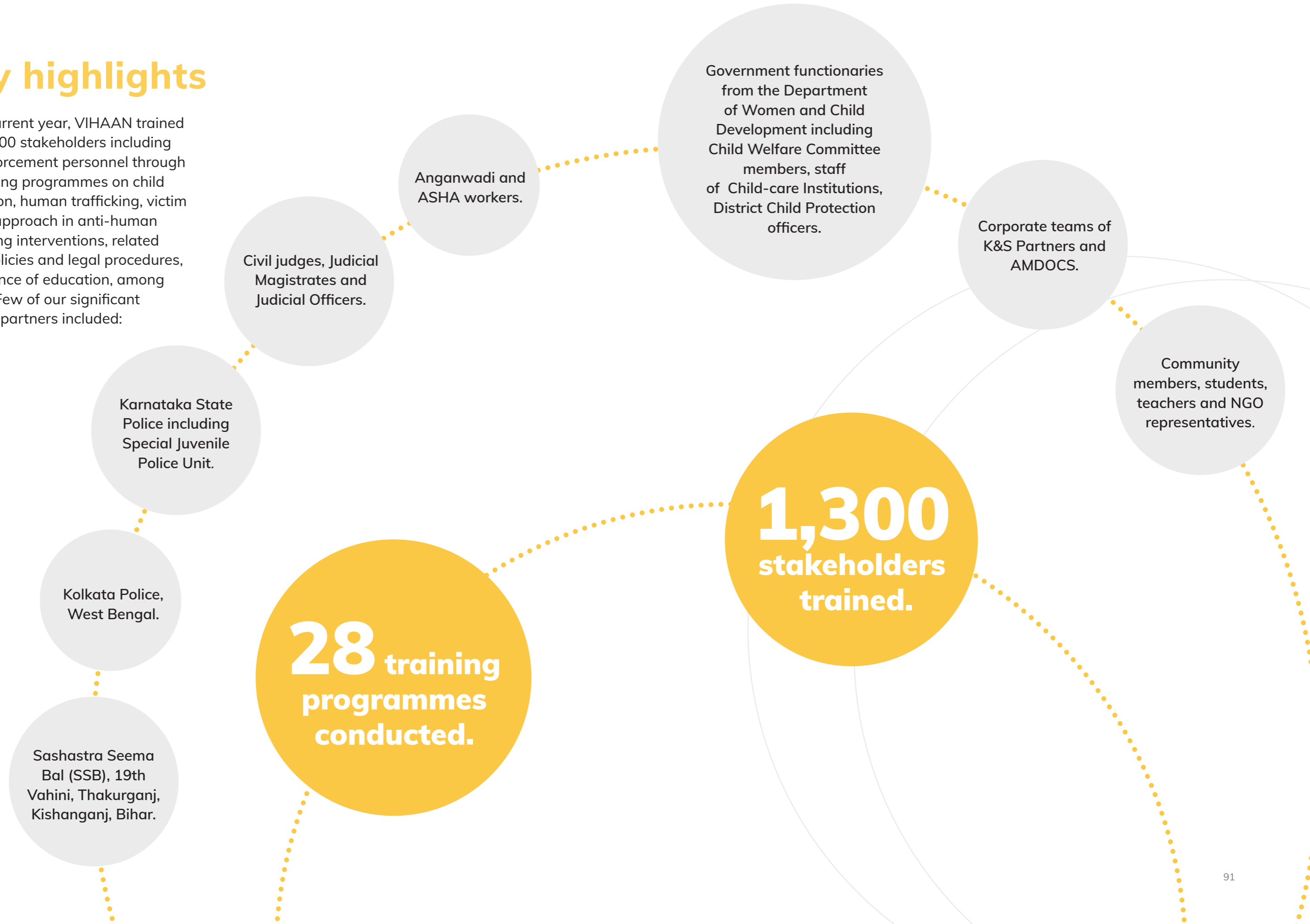
The sixth programme caters to different stakeholders including influencers and duty-bearers operating in the ecosystem of the vulnerable or survivors of human trafficking and other forms of abuse and exploitation.

The focus is on building networks and partnerships with influencers and duty-bearers for collective response to combat the crime.



## Key highlights

In the current year, VIHAAN trained over 1,300 stakeholders including law enforcement personnel through 28 training programmes on child protection, human trafficking, victim centric approach in anti-human trafficking interventions, related laws, policies and legal procedures, importance of education, among others. Few of our significant training partners included:



## Other special projects

In collaboration with the Karnataka State Commission on the Protection of Child Rights (KSCPCR), VIHAAN supported in monitoring the implementation of the standard operating procedure regarding missing and found children as mandated by the Hon'ble Supreme Court; organised multi-stakeholder consultations in the state on the Issues and Challenges in Implementing the Standard Operating Procedures and Guidelines under POCSO Act 2012.

For the Karnataka State Police, VIHAAN in partnership with TARGET developed a web-based application on sex trafficking procedures and processes; and in partnership with the International Institute of Information Technology, Bangalore developed an extensive research report titled Situational Analysis of Trafficking for Commercial Sexual Exploitation in Bengaluru City - A Study of Sex Trafficking Cases registered in Bengaluru City from 2013-18.



Consultation on Issues and Challenges in Implementing the Standard Operating Procedures and Guidelines under POCSO Act 2012 at Bengaluru, Karnataka.

Legal training with Sashastra Seema Bal, Kishanganj, Bihar.







# Our partners

## Our partners

We would like to extend our heartfelt gratitude for the incredible support of our partners. Without your generous contributions, VIHAAN would not have achieved the remarkable milestones and successes we can proudly look back upon today.

**Your trust in our mission has been a constant source of motivation for our team members and volunteers.**

Acuity Knowledge Centre (India)

Atlassian Foundation

Azim Premji Foundation

Engelfield Capital Advisors Pvt Ltd

Give India

Justice and Care, Netherlands

Karnataka State Commission on the Protection of Child Rights

Karnataka State Police

K&S Partners

Suprajit Foundation

Social Ventures Partners

TARGET

Other Individual donors and philanthropists



# Financial statements

## Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants  
Kolkata, New Delhi, Mumbai, Chennai,  
Patna and Chandigarh

2, India Exchange Place  
Kolkata - 700 001  
Phones : 2231-2633, 2230-7901, 2231-4559  
E-mail : tvakolkata@rediffmail.com

### Independent Auditor's Report

To the Members of  
Waste Management Society Yavatmal

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the accompanying financial statements of Waste Management Society, Yavatmal (hereinafter referred to as "WMS") which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and the Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements of the Society, have been prepared in accordance with the applicable laws, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023;
- b) in the case of the Statement of Income & Expenditure Account, of the Surplus for the year ended on that date; and
- c) in the case, of the Receipts & Payment Account for the year ended on that date, the receipts & payments shown therein.

##### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the applicable law, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to the following:

Note 17(i) and 17(iv) of the Financial Statements that relate to Income Tax demands raised by the Assessing Officer for the A.Y. 2018-19 and A.Y. 2021-22 respectively even though the Society had filed the ITRs with NIL taxable income and refund of tax deducted at source for the said assessment years. The Society has filed appeals before the appropriate authority under the Faceless Appeals Scheme 2020 and submitted its replies for both the assessment years for which the Assessment Orders are yet to be passed by the Appellate Authority. The management is hopeful that the matter would be decided in favour of the Society and hence no provision for the same has been made in the Accounts.

Our opinion on this matter has not been modified.

Responsibilities of Management for the Financial Statements

Management of the Society is responsible for the preparation of these financial statements in accordance with applicable laws and for such control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is given below.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures of the previous / earlier financial years are based on the audited financial statement as provided by the Management which have been audited and certified by the Other Auditor's and we have relied on the same.

Our opinion is not modified on the same.



Report on other legal and regularity requirements

We also report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Institute so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure and the Receipts and Payment Account dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
FRN: 000038N



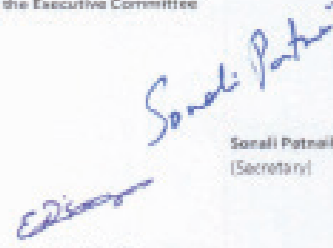



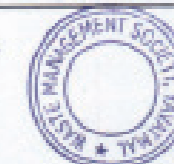
(M.P. Thakur)  
Partner  
M. No. : 052473



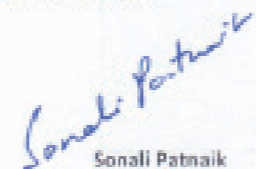

Place: New Delhi  
Date: 19-08-2023

UDIN:- 23052473BQVBWQ1842



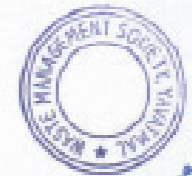
WASTE MANAGEMENT SOCIETY YAVATMAL BALANCE SHEET AS AT 31.03.2023					
Particulars	Notes	As At March 31, 2023		As At March 31, 2022	
		Rs.	Rs.	Rs.	Rs.
<b>I. SOURCES OF FUNDS</b>					
1 Reserves and Surplus	3		27,806,267		25,276,432
2 Unspent Balance of Project Grants	4		16,166,957		17,532,654
3 Current Liabilities	5		632,020		551,173
			<u>44,887,284</u>		<u>43,360,239</u>
<b>II. APPLICATION OF FUNDS</b>					
<b>1 Non Current Assets</b>					
Property, Plant and Equipments & Intangibles					
Tangible Assets					
Gross Cost	6	10,009,958		11,704,045	
Less Accumulated Depreciation		<u>8,839,119</u>	1,170,819	<u>9,989,300</u>	1,734,745
<b>2 Investments</b>					
In Fixed Deposits With Banks	7		28,150,000		16,350,000
<b>3 Long Term Loans &amp; Advances</b>					
Long Term Loans & Advances	8		121,553		55,053
<b>4 Current Assets, Loans and Advances</b>					
Interest Accrued on FD Recoverable	9	1,727,250		879,621	5,071,870
Cash and Cash Equivalents	10	13,146,587		18,579,734	
Short Term Loans and Advances	11	<u>55,036</u>	15,444,913	<u>488,216</u>	35,020,441
			<u>44,887,284</u>		<u>43,360,239</u>
Significant accounting policies and notes to financial statements	1 to 22				
Note no. 1 to 22 form integral part of the financial statements					
As per our report on even dates					
For Thakur Vaidyanath Aiyar & Co. Chartered Accountants (F.R.N. 000038N)			For and on behalf of the Executive Committee		
					
(M.P. Thakur) Partner M.N. : 052473			Sripurna Garguly Choudhuri (President)		
Place: New Delhi Date: 19.08.2023					
			Sonali Patraik (Secretary)		
					
			Edward Charles Dsouza (Treasurer)		
UDIN: 23052473BQVBWQ1842					



WASTE MANAGEMENT SOCIETY YAVATMAL			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023			
Particulars	Notes	For the year ended	For the year ended
		March 31, 2023 (Rs)	March 31, 2022 (Rs)
I. Grant & Donations	12	38,940,035	51,690,024
II. Other Income	13	1,518,526	1,890,387
<b>III. Total revenue (I+II)</b>		<b>40,458,561</b>	<b>53,580,412</b>
<b>IV. Expenses:</b>			
Programme Expenses	14	22,462,143	39,551,433
Depreciation & Amortization Expenses	6	238,489	328,172
Administrative Expenses	15	10,055,224	13,440,018
Provision for Doubtful Debts	9	5,072,870	-
<b>Total Expenses</b>		<b>37,828,726</b>	<b>53,319,623</b>
<b>V Surplus/(Deficit) for the year</b>		<b>2,629,835</b>	<b>260,789</b>
Significant accounting policies and notes to financial statements	1 to 22		
Note no. 1 to 22 form integral part of the financial statements As per our report on even dates			
<b>For Thakur Vaidyanath Aiyar &amp; Co.</b> Chartered Accountants (F.R.N. 600038N)		<b>For and on behalf of the Executive Committee</b>	
 (M.P. Thakur) Partner M.N.: 052473		 Sripama Ganguly Chaudhuri (President)	 Sonali Patnaik (Secretary)
Place: New Delhi Date: 19.08.2023		 Edward Charles Souza (Treasurer)	
UDIN: 23052473 B40B W06842			








WASTE MANAGEMENT SOCIETY YAVATMAL				
Receipts & Payments Account For the year ended 31 st March 2023				
(in Rs.)				
PARTICULARS	Current Year			Previous Year
	FCRA	LOCAL	GRAND TOTAL	(Audited Financial Statement)
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
To Opening Bank Balance:				
Cash at Hand	-	-	-	-
Cash at Bank				
<b>FCRA Bank Accounts</b>				
- Current Accounts				
- SBI, NDNB, New Delhi (FCRA designated)	255,357	-	255,357	-
- SBI, Kolkata	91,087	-	91,087	61,036
- Standard Chartered Bank, New Delhi	7,833	-	7,833	6,749,524
- Savings Bank Accounts				
- Union Bank of India, Yavatmal	241,303	-	241,303	204,151
- SBI, Mumbai	361,418	-	361,418	348,902
- SBI, New Delhi	305,371	-	305,371	297,263
- SBI, Bangalore	299,870	-	299,870	802,714
<b>Local Bank Accounts</b>				
- Current Accounts				
- Standard Chartered Bank, New Delhi	-	3,315,610	3,315,610	2,385,754
- Savings Bank Accounts				
- RBL Bank Ltd	-	-	-	-
- Kotak Mahindra Bank, Kolkata	-	13,400,033	13,400,033	19,854,353
- Union Bank of India, Yavatmal	-	304,852	304,852	189,696
Cash Balance				3,170
Investments				13,150,000
Sub-Total	<b>1,689,239</b>	<b>17,020,495</b>	<b>18,679,734</b>	<b>44,086,863</b>
<b>Receipts</b>				
Donations	1,831,008	35,745,390	37,576,398	51,690,024
Interest on				
- Savings Account	26,583	322,556	349,139	-
- Fixed deposit with Bank	77,691	151,785	229,476	-
Membership Subscription	-	1,101	1,101	-
Honorary	-	2,000	2,000	-
For Survivor placement (Global Hunt)	-	94,432	94,432	-
Sale of Assets	28,900	-	28,900	37,700
Staff Advance Repayment	27,856	87,670	115,526	-
Other Income				1,890,387
Proceed from Fixed Deposit with Kotak Mahindra Bank Matured	-	3,400,000	3,400,000	-
Sub-Total	<b>1,962,038</b>	<b>39,804,934</b>	<b>41,796,972</b>	<b>53,618,113</b>
<b>TOTAL</b>	<b>3,651,277</b>	<b>56,825,429</b>	<b>60,376,706</b>	<b>97,674,876</b>



WASTE MANAGEMENT SOCIETY YAVATMAL				
Receipts & Payments Account For the year ended 31 st March 2023				
(In Rs.)				
PARTICULARS	Current Year			Previous Year <small>(Audited as per last Audited Financial Statement)</small>
	FCRA	LOCAL	GRAND TOTAL	
<b>PAYMENTS</b>				
<b>Programme Expenses</b>				
Education & Child Protection	395,951	78,240	472,191	39,561,433
Skill Development & Livelihood	-	2,246,244	2,246,244	
Rescue	-	2,032,532	2,032,532	
Care & Support	262,196	4,457,806	4,720,162	
Legal Intervention	115,432	7,195,204	7,310,636	
Strengthening the Eco System	122,365	4,458,567	4,580,932	
(A)	895,934	20,468,773	21,362,707	39,561,433
<b>Administrative Expenses</b>				
Salaries & Allowances	218,875	3,397,145	3,616,120	13,155,351
Consultancy/Retainership Expense	8,000	4,676,488	4,684,488	
General Repairs & Maintenance	-	26,050	26,050	
Group Insurance	-	450,847	450,847	
Printing Expenses	-	47,917	47,917	
Volunteer Charges	-	10,200	10,200	
Travel & Conveyance	-	369,528	369,528	
Trademark Application Charges	-	22,786	22,786	
Rent & Electricity	-	634,223	634,223	
Website Development	-	100,184	100,184	
Fundraising Expenses	-	108,291	108,291	
Audit Fees	-	291,800	291,800	
Compliance Charges	-	12,000	12,000	
Postage & Courier charges	-	12,438	12,438	
EDLI & PF Charges	-	34,882	34,882	
Profession tax	-	12,510	12,510	
Subscription & Registration Fees	5,629	119,867	125,496	
Telephone/Mobile Expenses	-	1,954	1,954	
Bank Charges	17,987	10	17,997	
Teamviewer Licence	-	-	-	
(B)	262,273	10,393,742	10,646,015	13,155,351
Advance to Staff	-	20,158	20,158	
Donation Refund	-	-	-	
Security Deposit	-	66,500	66,500	
Fixed Deposits with Kotak Mahindra Bank	-	15,000,000	15,000,000	
TDS on FDR Accrued Interest	77,691	37,050	114,741	
Purchase of Fixed Assets	-	-	-	21,867
Decrease in Current Liabilities	-	-	-	8,895,858
Increase in Current Assets	-	-	-	1,047,481
Decrease in Short Term Loans & Advances	-	-	-	(138,547)
Increase in Long Term Loans & Advances	-	-	-	11,500
(C)	77,691	15,123,708	15,201,397	8,838,159



*Sonal Patraik*  
*Secretary*  
  


WASTE MANAGEMENT SOCIETY YAVATMAL				
Receipts & Payments Account For the year ended 31 st March 2023				
(In Rs.)				
PARTICULARS	Current Year			Previous Year <small>(Audited as per last Audited Financial Statement)</small>
	FCRA	LOCAL	GRAND TOTAL	
Cash at Hand	-	-	-	-
<b>Cash at Bank</b>	-	-	-	-
<b>FCRA Bank Accounts</b>				
- Current Accounts				
- SBI, NDND, New Delhi (FCRA designated)	1,455,665	-	1,455,665	295,357
- SBI, Kolkata	9,438	-	9,438	91,087
- Standard Chartered Bank, New Delhi	84,278	-	84,278	7,833
- Savings Bank Accounts				
- Union Bank of India, Yavatmal	152,038	-	152,038	241,303
- SBI, Mumbai	5,593	-	5,593	161,418
- SBI, New Delhi	313,399	-	313,399	305,371
- SBI, Bangalore	304,968	-	304,968	296,870
<b>Local Bank Accounts</b>				
- Current Accounts				
- Standard Chartered Bank, New Delhi	-	2,093,013	2,093,013	3,315,610
- Savings Bank Accounts				
- RBI Bank Ltd.	-	6,073,183	6,073,183	-
- Kotak Mahindra Bank, Kolkata (SB)	-	2,409,627	2,409,627	13,400,039
- Union Bank of India, Yavatmal (SB)	-	265,385	265,385	304,852
Investments	-	-	-	16,550,000
(D)	2,335,379	10,841,208	13,166,587	35,129,734
<b>TOTAL (A)+(B)+(C)+(D)</b>	<b>3,661,277</b>	<b>56,825,429</b>	<b>60,376,706</b>	<b>97,674,677</b>
As per our report on even dates				
For Thakur Vaidyanath Myer & Co. Chartered Accountants (F.R.N. 000388N)		For and on behalf of the Executive Committee		
				
(M.P. Thakur) Partner M.N.: 052473		Sriparna Ganguly Chaudhuri (President)		
Place: Delhi Date: 19.08.2023				
UIN: 23052473B40BWG6842		Edward Charles Dasouza (Treasurer)		
				

**WASTE MANAGEMENT SOCIETY YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023**

**Notes : 1 General Information**

(a) Waste Management Society, Yavatmal was incorporated under the provisions of the Section 23 of the Society Registration Act, 1960 on 17.04.2002 as a charitable society [Regn. No. MAH-186/2002] and registered as a public trust as per the Maharashtra Public Trust Act, 1950 [No. 29 of Act of 1950] as on 02.12.2002 [Regn. no. F 7098 (Y)/2002] having its registered office at First Floor, House no. E-106/152, VHB Colony, Bajoriya Nagar, Yavatmal, Pin 445001, Maharashtra.

(b) The Society was formed to carry out activities related to protecting lives of people from all forms of slavery, preventing, tackling and eliminating all forms of human rights violation and relieve the sufferings, advancement of education and raising of public awareness through research of the causes and effects of human rights abuses and dissemination of results thereof.

(c) The Society was granted registration under section 12AA r.w.s. 12A(1)(a) proviso (i) of the Income-tax Act, 1961 vide Registration no CIT-II /NGP/Tech/12A/W-12/2009-10 dated 30.06.2009. The said registration has been renewed for 5 years with Registration no. AAATW1774HE20214 from AY 2022-23 to AY 2026-27 vide order of Principal Commissioner/ Chief Commissioner of Income-tax order dated 28.05.2023.

(d) The Society was granted exemption under section 80G (5)(vi) of the Income-tax Act, 1961 vide approval number PN/CIT(Exempt.) /Tech/80G/509/2015-16/1378 dated 28/06/2016 with effect from 09/03/2016. The said registration has been renewed for 5 years with registration no. AAATW1774HF20214 from AY 2022-23 to AY 2026-27 vide order of Principal Commissioner/ Chief Commissioner of Income-tax order dated 28.05.2023.

(e) The Society is also registered under section 6(1)(a) of The Foreign Exchange Regulation Act, 1975 bearing registration number 084010051 w.e.f. 01.04.2008 [Nature-Cultural, Economic, Educational, Social] which was renewed under The Foreign Exchange (Regulation) Act, 2010 w.e.f. 01.11.2010 for 5 years till 30 October 2021. The Society has applied for the renewal of the FCRA registration on 01-05-2021. The Ministry of Home Affairs has extended the date of validity of FCRA registered entities several times latest till 30 September 2023 vide its Public Notice dated 24.03.2023.

(f) The Society is also registered with Ministry of Corporate Affairs (MCA) for undertaking CSR activities vide registration number CSR00006040 issued by Registrar of Companies (ROC) Delhi on 18.05.2021.

(g) The Society is also registered with Nid Aayog's Darpan website vide unique id no. MAH/2017/0161823 w.e.f 12.09.2017.

**Note: 2 Summary of Significant Accounting Policies**

a) **Basis of preparation of financial statements**  
 The financial statements are prepared under the historical cost convention, accrual basis of accounting, in accordance with the India's generally accepted accounting principles and applicable accounting standards issued by the Institute of Chartered Accountants of India.



*Sonal Patil*  
*Edison*



**WASTE MANAGEMENT SOCIETY YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023**

b) **Use of Estimates**  
 The preparation of financial statements, in conformity with the generally accepted accounting principles, requires management to make estimates and make assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingencies as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include accounting for rates and taxes, and provisions etc. Contingencies are recorded when it is probable that a liability will be incurred, and amount can be reasonably estimated. Actual results could differ from those estimates.

c) **Revenue Recognition**  
 Revenue from Grants has been recognized when the right to receive is established (subject to receipt of grants or modification in terms of grant if any) and related conditions fulfilled only for the period to which the grant relates. Grant received for future periods is treated as advance and taken to liabilities and continued, till it is not possible to further implement the same. At that time these are written back to income. Interest is accounted for on time proportion basis.

d) **Recognition of Expenditure**  
 Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

e) **Property, Plant & Equipments and Intangibles**  
 Property, Plant & Equipments and intangibles are shown at historical cost less current/ accumulated depreciation. The society capitalizes all direct cost including borrowing cost up to the date of commercial use of such assets. Mobile handsets used by staff upto Rs. 25,000 have not been capitalised as their useful life is not expected to be more than one year and their residual value is also not significant.

f) **Foreign Currency Transactions**  
 The foreign currency transactions entered into by the Society are accounted at the exchange rate prevailing on the date of the transaction.

g) **Depreciation / Amortisation**  
 Depreciation on assets is provided on Written Down Value (WDV) method, in accordance with the rates prescribed as per Income tax Act, 1961. Items of Fixed Assets acquired during the year costing up to Rs.5,000/- are being charged to Profit/Loss Account in the same FY at once.



*Sonal Patil*  
*Edison*



*[Signature]*



**WASTE MANAGEMENT SOCIETY YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023**

g) **Taxation**  
 The society has been granted exemption from payment of income tax under the provisions of Section 12A(1)(a) of the Act, w.e.f. the Assessment Year 2010-11. The stated provision confers the benefit of exemption in respect of any income of society existing wholly for Charitable purposes and not for profit subject to the compliance of the relevant provisions of the Act.

h) **Provisions, Contingent Liabilities and Contingent Assets**  
 Provisions are recognised for liabilities that can be measured only by using a substantial degree of estimation, if  
 (i) the society has a present obligation as a result of a past event,  
 (ii) a probable outflow of resources is expected to settle the obligation and  
 (iii) the amount of the obligation can be reliably estimated.  
 Reimbursement expected in respect of expenditure required to settle a provision is recognised only if Contingent Liability is disclosed in the case of  
 (i) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation  
 (ii) a possible obligation, unless the probability of outflow of resources is remote.  
 Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance sheet date.

i) **Employee Benefits**  
**Short-term Employee Benefits**  
 All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and bonus etc. are recognized in the Statement of Income and Expenditure in the period in which the employee renders the related service.

**Defined Contribution Plans**  
 The Society's provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Statement of Income and Expenditure when they are due.



*Sonal Patil*  
*ED*



**WASTE MANAGEMENT SOCIETY, YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023**

Note 3 **Revenues and Surplus**

Particulars	As At	As At
	March 31, 2023	March 31, 2022
	(Rs)	(Rs)
General Reserve		
Balance brought forward from previous year	25,176,412	25,015,643
Surplus/(Deficit)	2,629,835	260,785
<b>Closing Balance</b>	<b>27,806,247</b>	<b>25,276,428</b>

Note 4 **Unspent Balance of Project Grants**

Particulars	As At	As At
	March 31, 2023	March 31, 2022
	(Rs)	(Rs)
Grants Received in Advance		
- PCRA	-	778,210
- Local	16,168,997	16,754,424
<b>Total</b>	<b>16,168,997</b>	<b>17,532,634</b>

Note 5 **Current Liabilities**

Particulars	As At	As At
	March 31, 2023	March 31, 2022
	(Rs)	(Rs)
TDS Payable	47,561	21,407
Professional Tax payable	200	-
Expenses Payable	230,140	527,766
Vendor Payable	349,785	-
Payable to Staff	184,324	-
	<b>811,900</b>	<b>549,173</b>



*Sonal Patil*  
*ED*



**WASTE MANAGEMENT SOCIETY YAMUNAKAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31.03.2023**

Property, Plant and Equipments & Intangibles

Property, Plant and Equipments & Intangibles	Gross Block				Depreciation			Net Block	
	Gross Block as at 01.04.2022	Additions	Total Addition during the year	Total Deductions during the year	Accumulated Depreciation as on 31.03.2023	Depreciation for the year	Depreciation as on 31.03.2023	Net Block as at 31.03.2023	Net Block as at 01.04.2022
Furniture & Fixtures	75,744.97	-	12,120	32,100	343.28	1,646	2,190.87	122,510	150,275
Office Equipment	5,700,847	-	993,430	993,432	3,844.28	683,885	4,866,941	859,474	1,341,959
Computers & Software	7,13,876	-	688,485	688,485	6,783,480	673,149	6,783,480	59,911	335,147
Land	174,823	-	-	-	48,951	-	48,951	1,25,374	321,875
<b>TOTAL</b>	<b>11,764,446</b>	<b>-</b>	<b>1,684,035</b>	<b>1,684,037</b>	<b>8,889,100</b>	<b>1,368,579</b>	<b>8,889,129</b>	<b>1,179,819</b>	<b>1,794,348</b>
Previous Year	12,989,320	8,199	12,848	27,367	11,704,643	218,171	9,929,300	1,734,346	-



*Sonal. Pattnaik*  
*AMT*

**WASTE MANAGEMENT SOCIETY, YAMUNAKAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2023**

**Note 7 Fixed Deposits With Banks**

Particulars	As At March 31, 2023 (Rs)	As At March 31, 2022 (Rs)
<b>Fixed Deposits - FCRA</b>		
Fixed Deposit - SBI	8,100,000	8,100,000
Fixed Deposit, SBI, Delhi (FCRA)	5,000,000	5,000,000
	<u>13,100,000</u>	<u>13,100,000</u>
<b>Non-FCRA</b>		
Fixed Deposit - Kotak Mahindra Bank *	15,000,000	3,400,000
	<u>28,100,000</u>	<u>16,500,000</u>

\* Include investment held towards a (related amount u/s 11(2) of Income Tax Act.

**Note 8 Long Term Loans & Advances**

Particulars	As At March 31, 2023 (Rs)	As At March 31, 2022 (Rs)
Security Deposit (Gross) (Electricity and Rent)	2,344,907	2,278,667
Less: Provision for Doubtful Deposit (For rent)	2,228,414	2,128,414
Security Deposit (Net)	<u>116,493</u>	<u>150,253</u>
	<u>1,11,853</u>	<u>55,853</u>



*ED*  
*AMT*  
*Sonal. Pattnaik*



WASTE MANAGEMENT SOCIETY, YAWATMAL		
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023		
Note 9	Current Assets	
Particulars	As At March 31, 2023 (Rs)	As At March 31, 2022 (Rs)
Interest accrued on FDR	1,727,290	879,623
<b>Receivable</b>		
Advances recoverable from Justice and Care India	5,072,870	5,072,870
Less: Provision for Doubtful Debts (refer note 20)	5,072,870	-
		5,072,870
	1,727,290	5,952,493
<b>Note 10</b>	<b>Cash and Cash Equivalents</b>	
Particulars	As At March 31, 2023 (Rs)	As At March 31, 2022 (Rs)
Cash at hand		
Cash at Bank		
FCRA Bank Accounts		
- Current Accounts	1,548,881	354,277
- SBI, NDVB, New Delhi (FCRA designated)	1,405,665	255,317
- SBI, Kolkata	9,438	94,087
- Standard Chartered Bank, New Delhi	84,178	7,803
- Savings Bank Accounts		
- Union Bank of India, Yawatmal	152,038	241,301
- SBI, Mumbai	5,583	951,418
- SBI, New Delhi	313,299	505,373
- SBI, Bangalore	304,968	296,870
Sub Total	3,825,879	1,558,229
Non-FCRA Bank Accounts		
- Current Accounts		
- Standard Chartered Bank, New Delhi	7,099,013	3,215,610
- Savings Bank Accounts		
- RBI Bank Ltd	6,079,188	-
- Kotak Mahindra Bank, Kolkata	2,409,827	13,400,033
- Union Bank of India, Yawatmal	265,185	304,852
Sub Total	10,841,208	17,020,495
<b>Total</b>	<b>18,388,587</b>	<b>24,578,724</b>



*Edison*  
*Samir Pathak*



WASTE MANAGEMENT SOCIETY, YAWATMAL		
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023		
Note 11	Short Term Loans & Advances	
Particulars	As At March 31, 2023 (Rs)	As At March 31, 2022 (Rs)
Advance to vendors (Gross)	918,000	924,130
Less: Provision for Doubtful Debts	918,000	918,000
Advance to Vendors (Net)	-	6,130
Staff Advance	11,374	57,168
Sub-total	11,374	63,298
Income-tax paid under protest (refer note no - 17 (i))	361,400	361,400
TDS/TCS Receivable - FDR (Including Rs. 1,14,841 C.Y., Rs. 83,520 P.F.)	178,252	68,518
Sub-total	539,652	429,918
<b>Total</b>	<b>551,026</b>	<b>488,216</b>
<b>Note 12</b>	<b>GRANTS / DONATIONS</b>	
	For the year ended March 31, 2023 (Rs)	For the year ended March 31, 2022 (Rs)
<b>Foreign Contribution</b>		
Justice and Care Netherlands	392,891	4,179,629
Lot Online Giving Foundation	2,493	-
Justice and Care	-	1,500,075
Chemics foundation, USA	665,278	614,577
Give India Foundation	134,461	50,572
Englefield Capital Advisors Pvt. Ltd.	1,142,528	-
Individual Donors	180,000	347,445
Sub Total	3,608,218	6,692,228
<b>Local Grants / Donations</b>		
Social Venture Partners, India	709,490	73,717
Aquity Knowledge Centre (India)	2,548,887	214,158
Adm Fremji Philanthropic Initiatives Pvt Ltd	24,366,842	41,659,207
Give India- Support to Survivors Campaign	2,177,388	429,243
Srinivasa Medisales Pvt. Ltd.	-	25,000
Eurocenter Research & Consulting India P Ltd.	100,000	803,000
Match NTT Pvt. Ltd.	-	16,465
Inner Wheel Club of Behala	-	12,500
Rapid Global Business Solutions India Pvt. Ltd.	800,000	-
Sapraji Foundation	2,000,000	-
WFP Philanthropy Foundation	900,000	-
The Wow Kitty	200,000	-
United Nations Office on Drugs and Crime (UNODC)	-	307,591
Individual Donations	2,352,290	1,488,846
CSR Donation from Company	-	50,000
Other Donations	48,172	7,000
Sub Total	38,530,817	44,758,829
<b>TOTAL</b>	<b>38,940,085</b>	<b>51,680,034</b>



*Edison*  
*Samir Pathak*




WASTE MANAGEMENT SOCIETY, KAWATIMA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023		
<b>Note 13</b>	<b>Other Income</b>	
	For the year ended March 31, 2023	For the year ended March 31, 2022
	(Rs)	(Rs)
	Interest on Saving Bank	345,139
	Interest on PDR (including TDS Rs. 1,94,941/- P.Y. Rs 61,520/-)	1,065,345
	Membership Fees	1,001
	Other Income (including TDS Rs. Rs 7,600/- P.Y. Rs. Nil)	99,041
	Other liabilities not required written back	
		501,084
		<u>1,518,526</u>
		<u>1,890,587</u>
<b>Note 14</b>	<b>Programme Expenses</b>	
	For the year ended March 31, 2023	For the year ended March 31, 2022
	(Rs)	(Rs)
	Education and Child Safety	180,404
	Skill Development & Livelihood Generation	2,877,111
	Rescue	1,557,188
	Care & Support	4,297,499
	Legal Intervention	7,449,790
	Strengthening the Ecosystem	4,983,143
	Covid Relief	
		16,127,125
		<u>31,440,144</u>
		<u>39,551,433</u>
<b>Note 14.1</b>	14.1 Programme Expenses include expenses incurred on rescue of victims of human trafficking, providing tele & physical counselling, end to end legal support, education, vocational training, life-skill education, soft skills, extra-curricular activities, medical and grocery support to beneficiaries and their families, training of stakeholders, repatriation of survivors to their countries, travelling and conveyance, physical meeting and mobile expenses of beneficiaries and include payments to staff, programme experts, counsellors, social workers, trainers, teachers, insurance expenses etc. directly related to programmes mentioned in point 14 above.	



*Sonal Pathak*  


WASTE MANAGEMENT SOCIETY, KAWATIMA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023		
<b>Note 15</b>	<b>Administrative Expenses</b>	
	Particulars	For the year ending March 31, 2023
		(Rs)
	<b>Personnel Expenses</b> (Less of amount allocated to Programme Expense Note 14)	
	- Salaries & Allowances	3,405,470
	- Consultancy Charges	4,414,289
	- Employer's contribution to Provident fund	21,600
		<u>7,841,359</u>
		11,564,003
	Rent & Electricity	625,834
	Travelling & Conveyance	60,828
	Mobile Expenses	14,726
	Repair & Maintenance	36,110
	Group Insurance	5,687
	Compliance Charges	98,309
	Printing & Stationery	85,137
	Payroll Processing	
	Bank Charges	19,889
	Auditors Remuneration	236,000
	Subscription	19,000
	Postage & Courier	11,305
	Fundraising Expenses	434,798
	Physical Meeting Expenses	79,151
	Trademark Expenses	22,788
	Other Office Expenses	121,521
	Volunteer Fees	9,000
	Assets discarded/written off	196,211
	Loss on sale of assets (net)	100,126
		<u>10,051,324</u>
		<u>13,440,018</u>
	<b>Auditor's Remuneration:</b>	
	Particulars	For the year ended March 31, 2023
	Audit fees including GST (Rs. 16,000)	236,000
	Tax & Other Services	
		59,000
	<b>Total</b>	<u>296,000</u>
		<u>389,100</u>



*Sonal Pathak*  


**WASTE MANAGEMENT SOCIETY, YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023**

**Note 16** The disclosure as per AS 18 – Related Party Disclosure :  
(a) Details of Related Parties

Related Party (Key Managerial Person)	Relationship
Sripama Ganguly Chaudhuri	President
Jennifer Azevedo	Vice President
Sonal Pattnaik	Secretary
Edward Charles Dsouza	Treasurer
Semir Baptis	Member
Roque Coutinho	Member
Geetanjali Jha Chakraborty	Member
Hetu Prakash Singh	Member
Shashank Shekhar	Member

(b) Transactions with the related parties :  
Remuneration paid to Key Managerial Persons are as under :

Name of the party	Nature of Expense	Current Year	Previous Year
1 Semir Baptis, Chief Executive Officer	Salary	3,442,745	3,368,575
2 Roque Coutinho, Head - Operations	Salary	74,325	2,250,000
		<u>3,517,070</u>	<u>5,618,575</u>

(refer note 14 / 15)

**Note 17** Contingent Liabilities  
**Income Tax**

(i) **Assessment Year 2018-19**  
The ITR-7 was filed on 30.10.2018 u/s 139(1) of the Income tax Act, 1961 with Nil taxable income. The Return was processed u/s 143(3) of the Act on 22.09.2021 with an assessed income of Rs. 48,59,385/- with a demand of Rs. 18,04,900/- on account of excess remuneration paid to the trustees by the assessing officer. The society has deposited Rs. 3,61,400/- (being 20% of the demand) and filed an appeal before the CIT(A) on 20.04.2021. No Notice u/s 250 of the Act has been issued to the Society for hearing the case. The Society has however filed its written submission on 06.08.2022 and 24.08.2023. The response of the IT Deptt is pending. The Appeal is likely to be finalised under Feeless Appeals Scheme 2020. The Society is hopeful that the Appeal will be decided in its favour and hence no provision has been made in the books.

(ii) **Assessment Year 2019-20**  
The ITR-7 was filed on 31.10.2019 u/s 139(1) of the Income tax Act, 1961 with Nil taxable income. The Return was processed u/s 143(3) of the Act on 21.05.2020 with no demand/ no refund.

(iii) **Assessment Year 2020-21**  
The ITR-7 was filed on 05.02.2021 u/s 139(1) of the Income tax Act, 1961 with Nil taxable income. The Return was processed u/s 143(1) of the Act on 10.07.2021 with no demand/ no refund. Later on, the case was selected for limited scrutiny and order u/s 143(3) was passed on 23/08/22 with no demand.

(iv) **Assessment Year 2021-22**  
The ITR-7 was filed on 15.03.2022 u/s 139(1) of the Income tax Act, 1961 with Nil taxable income and seeking a refund of 10% of Rs. 15,263/-. The Return was processed u/s 143(1) of the Act vide order dated 23.08.2022 with an assessed income of Rs. 48,82,790/- and with a demand of Rs. 18,40,750/- on account of non-matching of figures of income. The Society has filed an appeal before the CIT(A) on 19.09.2022. A hearing Notice u/s 250 of the Act has been issued to the Society on 19.05.2023 for hearing the case. The Society has filed its written submission on 05.08.2023. The response of the IT Deptt is awaited under Feeless Appeals Scheme 2020 and hence no provision has been made in the books.

(v) **Assessment Year 2022-23**  
The ITR-7 was filed on 28.11.2022 with Nil taxable income seeking a refund of Rs. 78,976/-. The Return was processed u/s 143(1) of the Act vide CPC intimation order dated 23.03.2023 showing a refund of Rs. 78,976/-. The Society has received the refund.



*Sonal Pattnaik*  
*Ed Dsouza*



**WASTE MANAGEMENT SOCIETY, YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023**

**Note 18** **Donation in kind**  
The society has not received any donation in kind during the current year / Previous year.

**Note 19** **Land at Yavatmal (refer note-9)**  
District Collector, Yavatmal, Mauja Godari has allotted the land owned by Govt of Maharashtra bearing C. S No. 25 area 2.5 H.A.E class, vide order dt 05.07.2007 to the society on 13.11.2007 as per the approval from the competent authority including the J. Charity Commissioner, Yavatmal for education and social use purposes at a cost of Rs. 1,74,825 with terms and conditions that the construction of the property to be done by society (WMS) at its own cost within two years from the date of allotment for said land. Due to certain unavoidable reasons, the construction on such plot of land could not be commenced. Accordingly the management of the Society has applied to the relevant government department to surrender the said land.

**Note 20** **Provision for Doubtful Debts**  
(refer note-9 and Income & Expenditure A/c)  
WMS had an oral agreement with Justice and Care India (JCI), a registered company limited by guarantee not having share capital incorporated under section 25 of the Companies Act 1956 at Delhi with CIN - U85100DL2013NPL33889 dated 31.03.2012 for incurring certain charitable expenses on behalf of JCI. The JCI was formed to carry out the activities relating to protecting lives of people from all forms of slavery, preventing, tackling and eliminating all forms of human rights violation and relieve the sufferings, advancement of education and raising of public awareness through research of the causes and effects of human rights abuses and dissemination of results thereof. It had applied for prior permission for foreign contribution under FCRA during 2012-13 and had received prior permission to get FC from abroad which it received.  
  
During the FY 2022-23, The society (WMS) has incurred Rs.50,72,870 on behalf of JCI on reimbursable basis. It was envisaged that JCI would repay the amount out of additional FC money expected to be received from abroad as foreign contribution for which it has made application for FCRA registration. However, no FCRA registration was granted.  
  
JCI has refunded Rs. 5,00,000 during the FY 2017-18, leaving the outstanding balance of Rs. 50,72,870 since 31.03.2018. In spite of several reminders during last 4 years last being on 27.10.2022 which was sent by email and registered post / courier for repay of advance and confirmation of balance, no reply has been received from the JCI. From the MCA documents it is learnt that JCI is not doing any activity and is not in a position to repay the debt. The Executive Committee in its meeting held on 27.08.2022 has approved the amount of Rs.50,72,870 is provided as Provision for Doubtful Debts during the financial year 2022-23 with the consent of the General Body.

**Note 21** The balances of debt from vendors and other parties are subject to confirmations at the year end.

**Note 22** **Others**

- (i) Financial Statements of Society including the foreign contribution Account for the Financial Year 2021-22 was audited by the other Auditor.
- (ii) Previous year figures have been rearranged / reclassified to match with corresponding figures of the current year w.r.t Balance Sheet and Income & Expenditure items.

**For Thakur Vaidyanath Aiyar & Co.**  
Chartered Accountants  
(F.R.N. 080058N)

**For and on behalf of the Executive Committee**

*(Signature)*  
(Jit P Thakur)  
M.N. : 082475

*(Signature)*  
Sripama Ganguly Chaudhuri  
(President)

*(Signature)*  
Sonali Pattnaik  
(Secretary)

*(Signature)*  
Edward Charles Dsouza  
(Treasurer)

Place: New Delhi  
Date: 15.08.2023  
UDIN: 23052473B6yVBWq1842



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challenge**



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