



# Annual Report

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**2020–2021**



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## Message from the CEO

2020-21 has been a very difficult year globally. It brought with it experiences and learnings, which were new and unprecedented. The COVID-19 pandemic and subsequent lockdowns brought along largescale miseries and impoverishment. Consequently, studies reported an exponential increase in cases of human trafficking for various purposes.

Despite all obstacles, as an organisation, we continued our programme interventions during and post lockdown with some adjustments to accommodate the current situation. During this period, we have **saved 36 lives** from the clutches of exploitation, directly **supported 487 women and children** that are under our care, **connected 374 vulnerable families** to Government Social Security Schemes, **helped skill 65 survivors** and vulnerable individuals and **handled 216 prosecution cases** among other interventions across India.

Our conversations with survivors made us realise the extent to which they have been adversely affected economically due to loss of livelihood. We undertook large scale efforts to raise adequate funds and reach out to survivors and their families with relief material. This was

an initiative to reduce the chances of re-victimisation in the evolving context and we are happy to share that we have successfully reached out to **8000+ vulnerable families (31,000 beneficiaries)** and supported them with **over 200 tons of relief material**.

Facing every challenge that came our way this year, we brought our rebranding exercise to life and gave ourselves a **new identity called Vihaan**, which in Sanskrit means **ray of light or the dawn**, symbolising hope and freedom. Through the work we do, every effort is directed at bringing light into the lives of the survivors we serve. Light that gives hope for new beginnings not only to our survivors but to all who struggle to fight against the heinous crime of human trafficking and injustice.

I would like to extend a very big thank you to everyone around us for the constant support and engagement without which we would not have been able to withstand this global crisis. I would also like to take this opportunity to present our first Annual Report as Vihaan. We look forward to another year of brilliant achievements and a continued association with all of you.

Thank you,

**Samir Baptist**  
Chief Executive Officer

# Key Achievements in Numbers



36 victims removed from exploitation



487 women and children supported directly under our care



42 accused arrested



6 accused convicted in 4 legal cases



382 survivor follow-up visits conducted



53 survivors received victim compensation amounting to INR 25,43,500



374 vulnerable families connected to Government Social Security Schemes



65 survivors and individuals vulnerable to trafficking provided training for employment opportunities



8000+ vulnerable families supported with relief material in the wake of the pandemic





## ANYONE CAN BE TRAFFICKED

Human Trafficking is a crime that happens almost everywhere and affects virtually everyone. Yet many still think of human trafficking as an issue affecting only 'other' people, in other families, places and cities. The truth is, it affects us all.

Pritha\* is highly educated and graduated in Geography from a prestigious school in the East of India. She was a District Topper and had shifted to a large city to work in the booming IT industry. She was promised a job down south but when she arrived in the city, she realised she had been deceived.

Her perpetrators had lured her with the promise of a job, then forcefully taken away her certificates and ruthlessly shoved her into the flesh trade. Her body was abused and defiled so horribly that she was in urgent need of medical care when she was rescued.

Human trafficking has a devastating impact on individual victims, who often suffer physical and emotional abuse, rape, threats against self and family, and even death. In Pritha's case, her trust had been broken. Our Aftercare team was constantly in touch with her, visiting her and trying to build rapport. During these visits, the team made observations about her – Pritha struggled with terrible mood swings, stopped maintaining personal hygiene, would binge eat and speak uncontrollably. There were drastic behavioural changes in her, which prompted the team to take her for a psychiatric test where she was diagnosed with Bipolar Disorder, a condition associated with episodes of mood swings ranging from depressive lows to manic highs.

The team supported her through this time, and very slowly, she came to trust us. With this trust came the resolve to start afresh. She was a college graduate and deserved a better life for herself, so the Aftercare team set up a programme for her to get there and started her on vocational training.

We continued to pursue her case in court. Thanks to the constant assurance from our social workers, Pritha was ready to testify against her perpetrators. What began hesitantly ended as a confident testimony of all the hurt, humiliation and trauma. Pritha gave a strong and detailed testimony, which led to each accused being fined and convicted to imprisonment for 7 years.

After she was released from the Shelter Home, she decided not to return home as her family was unwilling to accept her. As part of reintegration, she took up work as a librarian in the city where she was rescued.

She continued to stay in touch with us even after moving out of the Aftercare programme. Last year, she completed her Certificate Course in Anti-Human Trafficking through the Indira Gandhi National Open University. She has also applied for a Bachelor's Degree in library and Information Science.

Pritha has emerged as a victorious fighter.

# Highlights of the Year

## CASEWORK

Human Trafficking is the buying and selling of human beings for a profit, which grievously violates basic human rights and severely traumatises all victims, resulting in irreversible harm and long-term psychological damage. Therefore, efforts to combat human trafficking advocate an integrated strategy that includes Prevention, **Protection and Prosecution** with emphasis on **victim care, rehabilitation, and reintegration**.

This year, **three rescue operations** were undertaken in coordination with the local police and Anti-Human Trafficking Units (AHTU) in the states of **West Bengal, Delhi, and Karnataka** to remove minor girls and forced adults from the crime of sex trafficking.

**36 victims** were removed from different situations of abuse and exploitation. A majority of survivors were in the age-group of **15 to 19 years**.

### **End-to-end support to survivors and their families**

At Vihaan, we lead each survivor carefully through a proven integrated process of reintegration that addresses their critical psychological, social, and economic needs, ensures their **right to justice and fair compensation**, and empowers their **return to society**.

### **Aftercare support and services**

A critical intervention for victims of trafficking is the provision of Aftercare support and services that include **psychological healing, economic empowerment and restoring a civic identity** to help them return to society.



A total of **180 survivors** have been part of the Aftercare Programme this year. Under this programme:

- **Educational support** was provided to **21 survivors** and their immediate family members\*
- **Group and individual counselling sessions** were organised for **22 survivors/family members**\*
- **34 survivors** were given **medical support**\*
- **Three survivors** were supported in starting **small business units** to help manage the loss of income due to the pandemic induced lockdown
- **Leadership training** was provided to **six survivors** encouraging them to advocate the issue in different forums and platforms
- One annual meet, **Seasons of Change**, was organised with **22 survivors and their family members** bringing them together to interact, facilitate peer learning, derive inspiration and positivity, develop friendly ties, and feel empowered
- **843 phone follow-ups and 382 physical follow-ups** were undertaken by social workers to understand their situation and ascertain the well-being of survivors during the project period



Annual Meet -  
Seasons of Change

\*Services were provided multiple times to the survivors as per need. Regular activities have been affected due to the pandemic and lockdown.

## INTERVENTIONS IN SHELTER HOMES

Within the gamut of the Aftercare Programme, survivors along with vulnerable adolescent girls in shelter homes are **provided therapeutic support** to overcome trauma in their daily lives and **equipped with skills** they need to become **economically independent outside the custody of the home** and shield themselves against all vulnerabilities of re-trafficking at a later stage.

**Seven art therapy sessions and five dance movement therapy sessions** were organised in shelter homes in Delhi and West Bengal providing therapeutic care to **94 survivors**.





**65 vulnerable girls** from three shelter homes completed **Vihaan's flagship three-month Foundation Programme**.

This programme is tailor-made to cater to the specific needs of trafficked and vulnerable girls, building their aptitude and abilities to become prepared for skill training programmes. It is designed in a way that participants - irrespective of their educational background and age variance - can be brought to a platform where they can be linked to or prepared for mainstream job opportunities.

Among them, 15 girls went ahead and completed their three-month skill training in Business Process Outsourcing (BPO) and Facility Management. Ongoing efforts are focusing on placing the candidates in suitable jobs.

## LEGAL SERVICES

Working closely with law enforcement agencies and the judiciary, we have aided in the **arrest of 42 accused, handled 216 prosecution cases and secured conviction of six accused in four cases**. They have been sentenced to a **cumulative of 53 years (mean – nine years) of imprisonment and fined a total of INR 7,84,000**. The orders also included **compensation for the victims amounting to INR 7,66,000**.

At Vihaan, we reinforce processes at the grassroots and systemic levels to increase deterrence by focussing on custodial trials, closure of brothels, optimum time for judgement, maximum quantum of sentence and use of appellate jurisdiction in appropriate situations, and by facilitating fair compensation and repatriation.

This year, 87 bail applications were filed by the accused. Our legal team supported the prosecution in their rejection and the **overall bail rejection rate** in applications where we have received an order is **92.5%**.

We have also facilitated victim compensation **for 53 survivors amounting to INR 25,43,500**.



# Systemic Change

Over the years, we have partnered several Government and Non-Government stakeholders using our grassroots casework experience. Through landmark casework, networking, training, coordination, linkages and partnerships, we have collaborated to help strengthen their capabilities to tackle the problem of human trafficking and exploitation.

This year, Vihaan completed the following projects in partnership with various Government stakeholders:

- In partnership with the **Karnataka State Police**, we drafted guidelines for handling trafficking cases during the COVID-19 pandemic as well as a circular detailing the procedure to be followed by the police when handling cases of children as per the Juvenile Justice (Care and Protection of Children) Act, 2015 and the Protection of Children from Sexual Offences Act, 2012
- In collaboration with the **Department of Women and Child Development (DWCD) Govt. of Karnataka**, we released a Standard Operating Procedure on Human Trafficking in the presence of the Hon'ble Chief Minister and the Minister from the Department of Women and Child Development (DWCD) Govt. of Karnataka
- Vihaan along with the **Department of Women and Child Development, Govt. of Karnataka** hosted a dialogue on 12th February 2021 on the '**Inclusion of Survivors of Trafficking in the Foundation Course and Skilling Programmes**'. This ongoing skill training programme was highly appreciated, and we have initiated discussions **to scale up the model in seven districts of Karnataka** with a potential to train **150 vulnerable girls**
- Vihaan together with the **Karnataka State Commission for Protection of Child Rights (KSCPCR)** jointly conducted and released a **study on cases related to missing children reported between 2017 and 2019 from 45 police units across Karnataka**



## A STEP TOWARDS REINTEGRATION

17-year-old Saima\* was all ready to live her life, dreaming of a brilliant future, when her maternal aunt called for suitors for her marriage. Little did she know that what lay ahead was a trap that would change her life forever.

Under the pretext of an alliance, Saima was sold by her aunt to a trafficker in one of India's largest cities. In turn, the trafficker tried selling her off in a well-known red light area, but when that failed, he approached another criminal, and through him, pushed her into prostitution.

Saima was raped and tortured multiple times by her trafficker to break her. Put in a dark room in total confinement, she was just given food and only allowed to use the toilet. After a few days of this torture, she was put up for customers.

Being new in the brothel and a minor, Saima was in high demand and had to meet 15 to 20 customers a day. She would be given heavy contraceptives and intoxicants and could hardly recall details of what was happening to her. When she tried resisting, Saima would be brutally beaten. After a few attempts of refusal, when she could not take the torture any longer, she gave up and stopped resisting. Saima went through this torture for more than 3 months, till she was finally rescued.

Saima's case was referred to Vihaan under the Missing Persons Programme. Her father, a poor fisherman, had made a request to us to help trace his daughter who was missing. The team jumped into action and forwarded the request to the Criminal Investigation Department (CID). The CID worked rigorously on the missing complaint, investigated the case, and trapped the traffickers who led them to Saima. Saima was rescued in a very bad state from a brothel in Delhi. She could hardly walk and was suffering from severe vaginal infection and in tremendous pain. After presenting the case before the Child Welfare Committee, the chairperson passed an order for

Vihaan to support Saima with Aftercare services and represent her in court.

Saima was transferred to Kolkata and stayed on in the Shelter Home for 13 months. During her time there she attended the Foundation Course training and Art therapy sessions.

In March 2020 we filed a compensation application before the District Legal Services Authority (DLSA) but because of the lockdown the hearing could take place only in November 2020 in the presence of Saima and her father. In December 2020 an order was passed and the DLSA awarded INR 4,00,000 to Saima as compensation.

Saima was released to her father by the Child Welfare Committee in December 2020. After returning home, Saima has re-joined school and is excited to continue studying. Back at home, Saima came to know that one of her neighbours had arranged for their daughter to get married. The girl was a minor. Saima went and spoke to the girl and her family and managed to stop the marriage.

Our social workers are in regular touch with Saima and her parents and are happy to see a life transformed.



Image by Swamy JV from Pixabay

# Prevention

One of our significant focus areas is to **build trafficking resilient communities** through partnerships with Government and Non-Government stakeholders. Based on the expertise gained from our work in vulnerable communities, the primary objective of this approach is to **make at-risk communities and villages protected, resilient and self-sustained** over a period. This year we have worked on two prevention projects in Bihar and Karnataka.

## Bihar

### 1. Reintegration of survivors of labour trafficking

This year, we have transitioned 145 labour trafficking survivors from six districts of Bihar towards empowerment and stability. All the children and young adults in the project belong to the most deprived sections of society. They are not only economically poor but also socially marginalised through generations.

This project is critical as it has helped create a dent in the age-old practice of children being forced into bonded and child labour. It has been able to change the circumstances of young adults for the better, giving them an opportunity to explore the world, providing them scope to pursue their education and break the vicious cycle of poverty, trafficking, and marginalisation.

We are happy to share that:

- None of the children rescued from bonded and child labour returned to work in the factories in hazardous and abusive environments
- Many have shared their ordeal in the factories to protect others in the community, and some of the survivors are even willing to testify against the perpetrators
- Regular follow-ups have helped us convince the parents and community elders to re-direct the lives of the children and youth towards other alternatives. Initiatives were taken to connect the youth to different skill training programmes facilitating better job opportunities
- Support was provided to enable 314 families avail Government Social Security Schemes

### 2. District Prevention Model

Our second project in Bihar is based in Kishanganj District and was started from 1st January 2021. The efforts via this project are primarily to help vulnerable communities in Kishanganj fight COVID-19 through direct intervention to provide food security, social security, awareness and multi-stakeholder convergence for support and protection.

- A project baseline report has been prepared assessing ground reality from a multi-stakeholder perspective
- Rigorous networking has been initiated with stakeholders at different levels to ensure their active participation
- Adolescent groups have been formed at the community level to work on trafficking and social protection issues at the grassroots
- Facilitated linkage of vulnerable families to Government social welfare schemes



Community meeting in progress



Networking at the job fair organised by Jeevika

# Karnataka

## 1. Empowerment of adolescent girls in Hukkeri Block, Belagavi, Karnataka

Vihaan launched an initiative called Sakhi to empower vulnerable girls to improve health, education, employability, and financial independence.

Ten Sakhi Groups comprising 122 members were formed at village level, and different activities, events and interventions were planned throughout the year.

### Sakhi Group Meetings in Progress

Some of the key outcomes of Sakhi this year include:

- Greater financial literacy empowered 30 girls to open their own bank accounts
- The groups acted upon different social problems within the community such as child marriages, child abuse, sex trafficking and reported cases to relevant authorities
- The groups anchored 18 radio programmes broadcast by Nammur Banuli Community Radio Station on health, hygiene, financial education, awareness generation of trafficking, child marriage, etc. They also encouraged their peers and other villagers to tune in to the programme. On an average they reached out to 4000 to 5000 listeners through each programme.



Publication of booklet for Sakhi group members on topics like child marriage, women and child trafficking, hygiene and sanitation during menstruation, challenges of adolescents, health issues, environmental protection etc.

### Airing of the Radio Programme on Community Radio





## A STORY OF EMPOWERMENT

Ashok\* was 15-years-old when he was rescued from Ghaziabad in August 2017 by the Ghaziabad police and our team. He was trafficked from a state in East India a year ago. His family was promised INR 4000 every month in return for Ashok's work at a wire mesh factory.

Post rescue, Ashok was reunited with his family and we started working on his rehabilitation. He completed a one-year skill training programme in mechanical engineering in April 2019 and was offered a job. He began working for a monthly salary of INR 12,500.

In July 2019, after working for 6 months, Ashok decided to quit work and complete his schooling. He returned to his village and enrolled himself in the ninth standard. In December 2019, he started a community tuition for children as there were no schools near his village. Ashok is now going into standard eleven and continues to teach 10 little children in his community. We're incredibly proud of all his achievements!



**Ashok is now going into standard eleven and continues to teach 10 little children in his community.**

# Capacity Building



This year we have worked to upskill and empower 994 frontline professionals through 15 training programmes. Our participants included NGOs representatives, Government officials from different departments, members from survivor networks, shelter home staff, teachers, students, Anganwadi workers, volunteers, community members, members from different corporates etc.

The training programmes covered topics related to basics of human trafficking, legal provisions, social media and cyber trafficking, stress, and anger management among several others.

# COVID-19 Support

Vihaan raised over INR 1 Crore for COVID-19 relief efforts between May and October 2020 and supported:

- **142 survivors and their families'** multiple times as per their need with **grocery, rent and medical support**
- **376 residents of five shelter homes** across different cities with **groceries and toiletries** multiple times as per need
- **7559 vulnerable families**, including survivors of trafficking, youth with disabilities and families in red light areas with groceries in different districts of West Bengal
- **200+ tons of relief materials** were distributed



## BEING THERE WHENEVER YOU NEED US

Monisha was 15-years-old when she was brought to Bengaluru to take care of an eight-month-old baby. The family was very well educated and both parents held jobs in a reputed international school.

One day, the father of the baby had to travel on work. While Monisha was taking care of the baby, she placed the baby on a baby chair. Unfortunately, the baby ended up having a fall.

Monisha was beaten up badly by the child's mother and uncle. Unable to bear the torture, she ran away and reached out to the police. Monisha found it difficult to communicate with the police and the case was referred to our team.

Once she reached home, Monisha was produced before the Child Welfare Committee (CWC) where

she expressed her interest to stay in the shelter home and continue her education. She studied until standard VII and got released from the Shelter Home once she turned 18.

After a year, Monisha got married and continued staying with her mother and sister. During the lockdown, Monisha expressed a desire to buy a hand loom so that she could weave to support her husband financially. The Vihaan team raised funds to help Monisha buy the hand loom and start a home based business unit. She is happy and excited as she can now be financially independent.

Monisha is willing to testify against the accused and has signed an affidavit requesting video conferencing from her home for the testimony. Our team is currently working to help facilitate this.

\*Names changed to protect identity. Images for representational purposes only.





**INDEPENDENT AUDITORS' REPORT**

To,  
The Members of  
Waste Management Society Yavatmal

**Report on the Financial Statements**

We have audited the accompanying financial statements of "Waste Management Society, Yavatmal" which comprise the "Balance Sheet" as at 31<sup>st</sup> March, 2021, "Income & Expenditure Account" and a summary of the significant accounting policies and other explanatory information for the twelve month period ending on 31<sup>st</sup> March, 2021.

**Management's Responsibility for the Financial Statements**

The Management of "Waste Management Society yavatmal" is responsible for the preparation and presentation of these financial statements giving a True and Fair view of the financial position and financial performance and cash flows in accordance with the generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of "Waste Management Society yavatmal" and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Emphasis of Matters**

We draw attention to the following matters:

Note 15(b) of Audit report stating in prior years, part of unspent grant(s) were treated as Income and transferred to Reserves and Surplus. Expenditure relating to such grants already treated as Income has been accounted for in financial year 20-21, resulting into deficit of Rs. 72.55lacs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial control relevant to the WMS' preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also









**WASTE MANAGEMENT SOCIETY, YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2021**

**Note: 1 General Information**

Waste Management Society, Yavatmal was incorporated under the provisions of the Section 21 of the Society Registration Act, 1860 on 17th April'2002 as a society and registered as public trust as per the Bombay Public Trust Act, 1950 ( NO. 29 of Act of 1950) as on 2nd December' 2002 at Serial No. F 7098 (Y) having its registered office at First Floor, House no. E 106/ 152, VHB Colony, Bajoriya Nagar, Yavatmal, Pin 445001, Maharashtra. 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.

**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.

**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. 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) Fixed Assets**

Fixed assets 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.



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f) **Depreciation / Amortisation**

Depreciation on assets is provided on Written down Value 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.

g) **Taxation**

Waste Management Society, Yavatmal is registered as a Charitable Society under section 12AA of the Income Tax Act, 1961. Accordingly 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. Since Waste Management Society is an independent entity, therefore no provision for taxes has been made in the accounts.

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 when it is virtually certain that the reimbursement will be received.

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.



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**WASTE MANAGEMENT SOCIETY, YAVATMAL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2021**

PARTICULARS	As At March 31, 2021 (Rs)	As At March 31, 2020 (Rs)
<b>Note 3 Reserves and Surplus</b>		
Balance brought forward from previous year	3,22,70,892	5,17,75,682
Surplus/(Deficit)	-72,55,249	-1,95,04,790
<b>Closing balance as at 31st March</b>	<b>2,50,15,643</b>	<b>3,22,70,892</b>
<b>Note 4 Current Liabilities</b>		
TDS Payable	3,36,302	6,30,254
Professional Tax payable	350	200
Provident Fund Payable	12,121	4,271
Expenses Payable	18,79,262	18,08,756
Admin Costs Recovery Payable	1,60,112	
Grants received in Advance	2,45,91,519	38,99,666
	<b>2,69,79,666</b>	<b>63,43,147</b>
<b>Note 6 Investments</b>		
<b>Fixed Deposits</b>		
Fixed Deposit, SBI, Delhi	12,00,000	
Fixed Deposit, SBI, Kolkata	9,50,000	
Fixed Deposit, SBI, Mumbai	60,00,000	
Fixed Deposit, SCB, Delhi	50,00,000	
	<b>1,31,50,000</b>	-
<b>Note 7 Cash and Cash Equivalents</b>		
Cash in Hand	3,170	3,170
Cash at Bank		
<b>FCRA Accounts</b>		
- SBI, NDMB, New Delhi (FCRA designated)	-	-
- Union Bank of India, Yavatmal	2,04,151	1,02,73,937
- SBI, Bangalore	8,02,714	23,63,386
- SBI, Kolkata	61,036	10,11,685
- SBI, Mumbai	3,48,902	62,02,884
- Standard Chartered Bank, New Delhi	67,49,524	26,44,986
- SBI, New Delhi	2,97,263	1,53,503
- SBI, Patna	-	2,02,564
<b>Local Bank Accounts</b>		
- Union Bank of India, Yavatmal	1,89,696	47,13,139
- Standard Chartered Bank, New Delhi	23,85,754	
- Kotak Mahindra Bank, Bangalore	1,98,64,353	7,78,444
	<b>3,09,06,563</b>	<b>2,83,47,697</b>



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<b>Note 8</b>	<b>Long Term Loans &amp; Advances</b>		
	Security Deposit (Gross)	22,66,967	23,96,967
	Less: Provision for Doubtful Debts	-22,23,414	-22,23,414
	<b>Security Deposit (Net)</b>	<b>43,553</b>	<b>1,73,553</b>
		<b>43,553</b>	<b>1,73,553</b>
<b>Note 9</b>	<b>Current Assets</b>		
	Justice and Care India	50,72,870	50,72,870
	Accrued Interest on FDR	1,88,143	
	TDS Receivable - FDR	15,260	
	Grant Receivable	58,655	
	Income tax paid	-	3,70,000
		<b>53,34,928</b>	<b>54,42,870</b>
<b>Note 10</b>	<b>Short Term Loans &amp; Advances</b>		
	Advance to Vendors (Gross)	10,70,805	12,29,127
	Less: Provision for Doubtful Debts	-9,18,000	-9,18,000
	<b>Advance to Vendors (Net)</b>	<b>1,52,805</b>	<b>3,11,127</b>
	Receivable from Staff	44,040	-
		<b>1,96,845</b>	<b>3,11,127</b>
		<b>For the Year Ended</b>	<b>For the Year Ended</b>
	<b>PARTICULARS</b>	<b>March 31,2021</b>	<b>March 31,2020</b>
		<b>(Rs)</b>	<b>(Rs)</b>
<b>Note 11</b>	<b>Direct Incomes</b>		
	Grant - Justice and Care Netherland	12,29,727	11,79,558
	Grant - JC NL - Phase II (INTEL)	3,51,059	
	Grant- CAF America Target Project	3,76,254	-
	Grant - Justice and Care UK	1,42,99,785	44,68,090
	Social Venture Partners	8,08,655	
	Covid 19 Relief	8,51,103	
	Give India Foundation	12,43,661	
	Donations	1,38,005	
	Ketto Online Venture Inc.	-	4,54,403
	Edutech NTTF India Pvt. Ltd.	4,44,143	39,392
	Inner Wheel Club of Behala Salt Lake - Midtown	11,000	
	UNOC(New)	30,16,668	4,48,142
	Omidiyar_ Covid Relief	15,00,000	
	Maharashtra State Commission for Women	-	1,15,906
	The Movement_ Covid Relief	1,61,400	
	Shyam Kotecha	20,000	24,000
	<b>APPI</b>	<b>2,25,48,729</b>	<b>2,70,00,000</b>
		<b>4,70,00,189</b>	<b>3,37,29,491</b>



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Note 12 Other Incomes		
Interest from Saving Bank Accounts	9,02,495	15,99,669
Accrued Interest on FDR	2,03,403	
Other Income	1,17,090	2,22,296
	<b>12,22,988</b>	<b>18,21,965</b>

Note 13 Programme Expenses		
Salaries and Professional fees	2,05,08,725	3,36,79,165
Welfare expenses-Project	9,500	7,468
Rent and Maintenance- Project	14,39,104	12,17,007
<b>Rescue &amp; Care Expenses</b>		
Aftercare	21,31,341	17,51,309
<b>Covid 19 - Relief</b>	<b>1,19,14,755</b>	
Skill Development	6,27,798	28,814
Case Management, Monitoring & Evaluation	1,59,305	60,006
Community Relation	5,15,471	7,41,814
Investigation	4,59,007	6,42,337
Legal & Legal Research	5,55,742	13,15,586
Research & Studies	2,02,975	2,75,438
Fund Raising	4,40,820	-
Project bank charges	2,812	-
Prior Period Expenses Project	7,000	11,259
	<b>3,89,74,355</b>	<b>1,97,30,204</b>

Note 14 Other Expenses		
Salaries- Admn	17,95,746	-
Welfare expenses	1,027	1,532
Professional Fees - Legal & Consultants	1,05,99,540	82,40,885
Rent and Maintenance- Admn	11,800	2,49,642
Travel	1,85,940	14,17,112
Audit Fees	2,36,000	3,54,000
<b>General Office Expenses</b>	<b>74,154</b>	<b>4,99,084</b>
Telephone & Mobile Expenses	1,51,697	1,54,482
Income tax payment	18,17,470	-
Loss / Profit on Sale of Assets	5,71,768	-
Insurance	4,39,451	4,19,998
Printing & Stationery	67,635	38,396
Postage & Courier	48,191	40,639
Interest on TD5	7,703	1,36,251
Bank Charges	17,216	39,281
Amounts Written off	-	1,790
Provision for Doubtful Advance	-	22,23,414
Prior Period Expense	-	39,111
	<b>1,60,25,337</b>	<b>1,38,55,617</b>

**Auditor's Remuneration:**

Particulars	Year Ending 31 March-2021	Year Ending 31 March-2020
Audit fees*	2,36,000	3,54,000
Other Matters		5,28,050
<b>Total</b>	<b>2,36,000</b>	<b>8,82,050</b>

\*includes GST



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- Note 15(a)** The expenses relating to Rent, Repairs & Maintenance and Electricity Charges incurred by the society is allocated proportionately between direct expenses and indirect expenses on the basis of average of Project related employees and Administrative Staff.
- 15(b)** In prior years, part of the unspent grant(s) were treated as Income and transferred to Reserves and Surplus. Expenditure relating to such grants already treated as Income have been accounted for in FY 2020-21, resulting into deficit of Rs. 72.55 lacs.
- 15(c)** There is an Income-tax demand of Rs. 18.06 lakhs for AY 2018-19 u/s 143(3) of ITA 1961. The Society has filed an Appeal against this order and is hopeful of getting the order passed in its favour. Therefore, no provision has been made in the accounts. The Society has made a deposit of 20% of the tax payable as a pre-condition for stay from payment of balance amount of tax till the case is decided by CIT(A).

**Note 16 The disclosure as per AS 18 – Related Party Disclosure :**

**(a) Details of Related Parties**

**Related Party (Key Managerial Person)**

Related Party (Key Managerial Person)	Relationship
Darryl Anthony Braganza	President till 12.01.2021
Sriparna Ganguly Chaudhuri	President from 13.03.2021
Merlyn Dsouza	Vice President till 24.10.2020
Jennifer Azavedo	Vice President from 24.10.2020
Roque Coutinho	Secretary
Samir Baptist	Member
Edward Dsouza	Treasurer
Clara Radhakrishna	Member
Joyita Ambett	Member
Varun Vijit Singh	Member till 24.10.2020

**(b) Transactions during the year:**

Remuneration paid to Key Managerial Persons - Rs. 59,48,292 (Previous Year Rs. 58,90,251)

The above remuneration is considered for the relevant period during which such persons were Key Managerial Person

- Note: 17** For Assessment Year 2014-15, Taxable Income was assessed at Rs. 64,68,170/- against NIL Return filed by the Society, with tax demand of Rs. 24,61,830. The society had challenged the assessment and had filed an appeal against it. During the financial year 2020-21, the Society availed the Vivad Se Vishwas Scheme and paid net of earlier payments, Rs. 14,47,740/- in full settlement of its tax dues and withdrew the appeal. Form 5 has been issued by the competent authority in full and final settlement of the total dues.

- Note: 18** As per Section 58 of the Bombay Public Trust Act, Trusts are required to deposit 2% of Gross Annual Income as contribution to Public Trusts Administration Fund every year. However no payout or provision for liability has been made by the Trust in view of the Supreme Court judgement in State of Maharashtra & Ors Vs. The Salvation Army, Western India Territory dated – 10th February 1975 [CITATION: 1975 AIR 846 1975 SCR (3) 475 1975 SCC (1) 509] and the interim order passed by Bombay High Court in PIL no. 40, 1780 and 1864 of 2007 dt. 25.09.2009 granting a stay on the payments made under section 58 to the Charity Commissioner.

- Note: 19** Third party balances are subject to confirmation.

**For Subhash Mittal & Associates**

Chartered Accountants



Deepti Bansal, FCA

M.N. 089135

UDIN: 21089135AAAA.CU.2889

Place: New Delhi

Date: 27 Sep. 2021

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

Sriparna Ganguly Chaudhuri  
(President)

Jennifer Azavedo  
(Vice-President)

Edward Dsouza  
(Treasurer)



Note 5: Tangible Fixed Assets

WASTE MANAGEMENT SOCIETY, TAVATHMAL  
 CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31.03.2023

ASSETS	Gross Block						Depreciation				Net Block			
	Gross Block as on 01.04.20	Additions		Deletions		Total Deletion during the year	Gross Block as on 31.03.2023	Rate	Accumulated Depreciation as on 1.04.2020	Depreciation	Deletions/ Adjustments	Accumulated Depreciation as on 31.03.2023	Net Block as at 31.03.2020	Net Block as at 31.03.2023
		More than 180 days	Less than 180 days	More than 180 days	Less than 180 days									
Furniture & Fixtures	4,67,079	-	-	1,41,176	72,205	2,13,581	2,48,498	10%	7,03,311	37,413	1,26,942	91,762	2,60,768	1,56,715
Office Equipment	62,35,215	-	-	18,01,195	-	18,01,295	44,53,820	15%	32,45,743	2,33,324	30,14,080	25,84,987	30,09,872	18,88,834
Computers & Software	85,99,728	6,999	-	9,27,049	67,600	9,94,649	75,31,878	40%	81,83,826	1,27,992	9,71,941	73,30,882	3,35,902	1,31,990
Vehicles	26,00,344	-	-	-	16,00,884	16,00,884	-	15%	10,02,069	-	10,02,069	-	6,06,775	-
Land	1,74,825	-	-	-	-	-	1,74,825	0%	48,951	-	-	48,951	1,25,874	1,25,874
<b>TOTAL</b>	<b>1,70,10,692</b>	<b>6,999</b>	<b>-</b>	<b>28,69,829</b>	<b>17,40,849</b>	<b>46,18,668</b>	<b>1,24,09,022</b>		<b>1,26,21,900</b>	<b>4,78,734</b>	<b>31,15,083</b>	<b>1,06,45,602</b>	<b>43,16,791</b>	<b>23,63,420</b>



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**Making all forms of human  
trafficking a rarity by saving lives  
and breaking the cycle of crime.**

Vihaan is registered as Waste Management Society, Yavatmal (WMS) under the provisions of Societies Registration Act, 1860, Maharashtra Public Trusts Act, 1950, the Ministry of Corporate Affairs as a CSR implementing agency, and on the NGO Darpan platform managed by Niti Aayog, Govt. of India. All donations to WMS are exempt under Section 80G of the Income Tax Act, 1961.

For more information about the work we do, please write to us at [info@vihaan-wms.org](mailto:info@vihaan-wms.org)



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