



Annual Report

2021-2022



Annual Report

2021-2022



Table of Contents

MESSAGE FROM THE CHAIRPERSON	01
MESSAGE FROM THE CEO	02
OUR HIGHLIGHTS	03
PREVENTION	04
REMOVING VICTIMS FROM SITUATIONS OF ABUSE AND EXPLOITATION	13
REINTEGRATING SURVIVORS	13
BUILDING NETWORKS AND PARTNERSHIPS WITH INFLUENCERS AND DUTY BEARERS FOR COLLECTIVE RESPONSE	14
COVID-19 SUPPORT	17
FINANCIAL INFORMATION	18

MESSAGE FROM THE **CHAIRPERSON**

Every year, as we sit down to write the Annual Report, I am blown away by what we were able to achieve despite all the challenges that surrounded us. Vihaan was set up in 2012 (formerly Justice and Care) to work at the grassroots to tackle the crime of human trafficking. We support women, men and children who are victims of trafficking, slavery, violence, abuse and exploitation. We also work with 'at risk' communities to prevent the vulnerable from getting trafficked. In the last ten years Vihaan has grown from strength to strength, steadily working towards achieving our vision of making all kinds of trafficking and exploitation a rarity.

2021 was a particularly challenging year as COVID-19 continued to not only threaten our progress but also presented another new normal where trafficking became faceless and went 'online'. The covert nature of operations now coupled with the use of technology has

made it possible for perpetrators to reach the vulnerable even during the lockdown. But the team kept themselves focused, using the same technology to spread awareness and counsel the vulnerable through tele-campaigns.

I always find inspiration in our social workers and lawyers who work tirelessly on cases throughout the day, every day. I admire their fearlessness, determination and perseverance. They provide emotional, mental, physical and legal support to survivors of different age groups. Their positive impact on survivors is so effective that High Courts of different states such as Delhi, Karnataka and West Bengal have been regularly referring cases to them with the confidence that once within the Vihaan network the case has increased chances of getting convictions and survivor compensation, as well as smooth reintegration of the survivor into mainstream society. Partnerships with law enforcement agencies and justice systems have helped us to identify and remove victims from the clutches of the trafficking mafia and often repatriate the survivors across borders and nations.

Our work is bold, long term, and focused on systemic change. In the face of the pandemic, it is needed now more than ever. We need to accelerate our actions even more and I hope that you will continue to partner with us on this journey.

Sriparna Ganguly Chaudhuri
Chairperson
Vihaan





MESSAGE FROM THE CEO

With the onset of the second wave of the COVID-19 pandemic, 2022 began with a lot of uncertainty. Lakhs of affected people gradually picked up the threads of their shattered lives and moved on. With the opening up of businesses, people returned to their places of work and a new normal emerged. At Vihaan too, in spite of challenges, we continued to stand steadfast beside the vulnerable and survivors of human trafficking, abuse and exploitation.

While continuing our regular interventions, we realised that in the post-pandemic world there was an urgent need to focus on education and livelihood to protect the vulnerable and survivors from incidences of victimisation and re-victimisation respectively. Therefore, we decided to focus on both aspects as our strategic priority areas for the next three years (2022-25).

Between April 2021 and March 2022,

- We saved 66 lives from the clutches of exploitation
- Directly supported 475 women and children, undertaking over 1000 survivor follow-ups,
- Secured victim compensation for 6 survivors amounting to INR 12,00,000,
- Linked over 1730 vulnerable families to Government Social Security Schemes,

- Trained and equipped 30 survivors and vulnerable individuals in trafficking hotspots for employment opportunities,
- Handled 216 prosecution cases, facilitated the arrest of 41 accused and conviction of 5 accused,
- Supported 18,700+ vulnerable people with over 268 tons of relief material (during the COVID-19 pandemic) worth INR 1.58 Crores

In spite of the difficulties and funding constraints we faced, our every effort was 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 injustice and the heinous crime of human trafficking.

A big thank you to you, because without your constant support and engagement we would not have been able to withstand the global crisis. I would like to take this opportunity to present our Annual Report. We look forward to another year of brilliant achievements.

Sincerely,
Samir Baptist
Chief Executive Officer
Vihaan

OUR HIGHLIGHTS

Human trafficking, as a modern day form of slavery, continues to grievously violate the basic human rights of millions of people worldwide. India, with around 8 million people living as slaves, has been ranked among the top ten countries with the largest estimated absolute number of people in modern slavery¹. This has been the scenario in the pre-pandemic period. With the COVID-19 crisis, there has been a significant surge in the incidence of trafficking globally, and in India. With a sudden shutdown and drop in economic activity, there has been a significant dip in the earning capacity of households, creating larger pools of vulnerable people, who, due to the worsened economic situation, continue to be recruited for labour or sexual exploitation.

¹<https://www.globallslaveryindex.org/resources/downloads/>

We at Vihaan have been working endlessly at the community level to prevent the occurrence of the crime, collaborating with law enforcement agencies to remove people from situations of human trafficking and facilitating their reintegration through our robust care and support program.

Our primary thematic areas of intervention have included

- Prevention
- Removing victims from situations of abuse and exploitation
- Reintegrating survivors
- Building networks and partnerships with influencers and duty bearers for collective response
- Research initiatives



PREVENTION

Our prevention work focussed on active source areas in rural Bihar and Karnataka. We developed collaborative methodologies to build communities resilient to the crime of human trafficking. Captured below is a snapshot of our achievements during the reporting period:

Consultation program with government and non-government stakeholders

Vihaan organized four training cum consultation programs with government and non-government stakeholders on human trafficking and child protection in Kishanganj district of Bihar. The aim of the programs was to bring stakeholders on to one platform and discuss challenges and successes regarding their initiatives in human trafficking and child protection and encourage collaborative action by developing a strong network.

As an immediate outcome of the police training, the Vihaan team was invited to be a part of a rescue operation executed by the local police where two forced majors and one disabled minor victim of sex trafficking were rescued on the 21st of August from a brothel in Kishanganj.

Five alleged accused were arrested from the spot. Interestingly, those involved are relatives of the alleged accused in another sex trafficking case we are currently handling in Bihar. A First Information Report (FIR) was registered at the local police station. The majors, in their early twenties, were trafficked on the pretext of better job opportunities. The minor, 15-years-old, has auditory and speech disability and no information has been gathered so far about her



whereabouts. All three victims were tortured and verbally abused by the traffickers. Vihaan has taken up the legal case and will be providing aftercare support to each survivor.

Deception and a false road to happiness

Nagma*, the daughter of a poor seasonal fisherman from rural West Bengal was trafficked after she was given false hope of love and marriage. She was in 10th grade when she got introduced to a man called Aminur over the phone. The man said he loved Nagma and wanted to marry her. After a week of knowing the man, Nagma ran away from home to be with him. Aminur took Nagma all the way to Delhi. After getting there, he introduced Nagma to a lady called Sita and left the place promising Nagma that he would return after a week. Sita took Nagma to a hotel in Agra and forced her into prostitution. She was tortured and raped for more than a month.

One morning, news came of a possible police raid and rescue. This resulted in mayhem in the brothel. Nagma was helped by the owner, who dropped her at a railway station and asked her to run away. She boarded a train to Kolkata. Once she reached, she got in touch with her brother-in-law who came and took her home.

Since Nagma's return, her trafficker, an influential person in the village, threatened and beat up Nagma's father repeatedly for refusing to withdraw the case against him. The threat from the accused became more and more serious as the case progressed even as four of the accused were in judicial custody.

Due to the increasing threat, her father had to leave their home, sell his small piece of land and relocate. Our team was requesting Nagma's family to take legal action but they refused for fear of retribution. Finally, when things spiraled out of control, the family agreed to take legal action. Vihaan immediately assisted the family in lodging an FIR against the accused.

On the 4th of August, Vihaan's legal counsel filed an application before the Court and prayed for witness protection for the victim and her family. After hearing the matter, the Court gave specific direction to the Inspector in Charge of the local police to arrange for police protection outside the house of the victim until further orders. Nagma was able to record her evidence in court on the 7th of October 2021. After her evidence, the court granted INR 1,75,000 as interim compensation to Nagma. Our team is currently following up with the District Legal Services Authority and taking all necessary steps to ensure that the amount is credited to her bank account as early as possible.



Setting up Child Protection Committees

Under the Integrated Child Protection Scheme of the Government of India, a robust child protection mechanism is proposed at the district, block, panchayat and village level. However, over the years the implementation of the scheme has been weak in most districts. The situation in Kishanganj was similar when we began operations. None of the Child Protection Committees at the grassroots were functioning as proposed by the scheme.

We had been consistently engaging and following up with the District Child Protection Unit (DCPU) to take the lead in setting up the child protection system in the area. Our efforts bore fruit when this year district officials took the initiative to set up Block Child Protection Committees (BCPC) in the 7 blocks of Kishanganj district. The committees will act as a safety net promoting child rights and child protection in vulnerable communities. Each committee had its inaugural meeting at the block level and was attended by the recently elected panchayat mukhiya (local governance head) and panchayat members. The BCPCs are scheduled to meet once every quarter. Formation of similar committees at the panchayat and the village level is also being discussed. Vihaan has been invited as a key partner in setting up and assisting in the functioning of the committees at different levels.

Youth vigilante groups

Four youth groups were formed in four most vulnerable Panchayats in Thakurganj and Pothia Blocks of Kishanganj district. These are now functioning as vigilante groups in the



community. Each group has approximately 12 to 13 participants. Meetings were organised throughout the year to capacitate the youth on the protection of the vulnerable in the community from various situations of abuse and exploitation. They have been also educated on the significance of social welfare schemes and right to access government benefits.



The youth groups have played an active role in mobilizing the community for common service centre camps in collaboration with the government to link the community to social protection schemes. The groups organized 4 camps benefitting 400 people who were linked to different schemes, one of which is the 'e-shram card' provided by the labour department, which promises to provide livelihood opportunities to the community. In addition, some were also linked to the Ayushman

Bharat Scheme, which provides health insurance amounting to INR 5 lakhs. Two community remedial support centres were launched by two youth group members to improve education levels of the children of the community.

Ashok Kumar, a survivor of child labour, currently studying in 11th standard started this initiative during the lockdown and continued until schools re-opened in April 2022.

Ajita, another youth group member, currently studying in the 12th standard, began her classes in the beginning of 2022 to sustain children's interest in studies.

Ajita imparting free tuitions to the children in her village. Awareness programme at village level organised by the initiative of youth group members



Ajita imparting free tuitions to the children in her village



Awareness programme at village level organised by the initiative of youth group members

Even without sight there is still a vision

17-year-old Anju was born with stage VI (100%) visual impairment. She was studying in 8th grade before the pandemic. Her school shut down during the pandemic and she was compelled to return home.*

In June 2020, Anju's parents lost their jobs and the family shifted to a smaller house. Life was difficult for them and Anju's parents decided to leave home to look for a job outside the area. They had no option but to leave Anju alone. Taking advantage of the situation, her neighbour, a 60-year-old man, sneaked into the house, dragged Anju inside the bathroom and raped her. He threatened to kill Anju if she told anyone about what had happened.

It was when Anju complained of abdominal pain did her mother come to know about the incident. Her mother immediately informed a Vihaan social worker who accompanied the girl and her mother to the police station to lodge a First Information Report and helped them record their statements

before the Judicial Magistrate under Section 164 of the CrPC. Since she was a minor, the team facilitated Anju's production before the Child Welfare Committee and supported her in the Test Identification Parade so that Anju could recognise her perpetrator.

The family was scared to leave Anju alone. This had serious implications on the financial situation of the family. With no sight of school resuming, finding a place where Anju could not only resume her studies but also undergo mobility and vocational training to become financially independent was the only way forward. We contacted the National Association for the Blind (NAB) and requested them to support Anju. After a few discussions, Anju was given special permission under Vihaan's supervision. She was admitted to the NAB residential institute and started her road safety and mobility training with confidence. She will be enrolled into the vocational training unit soon after she starts walking independently.

School awareness program

Vihaan conducted 30 awareness programs in 30 schools across 10 panchayats in 2 blocks of Kishanganj. Over 1500 children were reached through these programs. The main objective was to

- Educate participants on issues of child protection and child rights, and
- Inform them about different ways to report cases during an emergency



The children wholeheartedly participated in the discussions. They shared incidences of child labour and child marriage in their villages. Overall, there was an overwhelming response from the participants. The initiative was highly appreciated by the District Child Protection Officer (DCPO) and the Labour Department.

A Braveheart

Sexually exploited and abused at the age of three years by her neighbour whom she called 'nana' or grandfather, Afreen was inconsolable and in a lot of pain when she came to Vihaan a year ago. Her mother was clueless on how she would deal with this trauma. One of our social workers regularly visited Afreen's house in one of the resettlement colonies in Delhi to reassure her mother that we were there and will fight for the rights of Afreen and bring her the justice she deserves. Our legal team were fighting the case to ensure that the accused remained in judicial custody. Recently, Afreen was awarded interim compensation of INR 1 lakh. The team is working with the DLSA and other authorities to get identity documents and is supporting her to open a bank account so that the compensation amount is transferred.*

Afreen is now 4 and has been admitted to school. She is happy and looks forward to meeting her friends every day.

Linking vulnerable families to social security schemes

The team organised 20 camps to link vulnerable families to relevant social security schemes of the Central and State government. We facilitated 4 camps for bank account opening, 4 camps for health cards², Ujjwala Yojana³, PAN card⁴, Aadhar Card⁵ and widow pension schemes⁶ and 12 camps for E-shram cards⁷. A total of 1,730 community members were linked to a host of social security schemes.

Running towards her dreams...

Mumpy always dreamt of becoming a physical education teacher but never thought that she could actually pursue it. Born on the footpath, her parents, both beggars, forced Mumpy to work as a domestic labourer from a very young age.*

In spite of vehement opposition, her parents did not allow her to study. One day, she ran away seeking help from the teachers of her old school who reached out to us. We supported her to remain in institutional care and pursue education because she did not want to return home. The safety of the shelter home gave Mumpy an opportunity to grow and flourish. She has done very well in her studies and excelled at sport, participating in local competitions and winning a number of medals and accolades for her performances. In December 2021, she took part in a state level sub-junior handball championship. Her goal is to represent her country in international sport.

Empowerment of adolescent girls

206 adolescent girls, part of 17 groups formed across Gokak and Hukkeri blocks of Belagavi district in Karnataka were empowered through monthly sessions on

- Education and skill building
- Health and hygiene
- Financial welfare and savings
- Awareness generation on social issues

The sessions taught the girls the value of education. During group sessions, we got to know that 12 girls who had completed their seventh grade wanted to pursue secondary education but could not because their schools were far from their villages. The parents were concerned about the safety of the girls as there was no public transport available. Since the girls were first generation learners, once they dropped out of school there were high chances of them becoming victims of child marriage. After many discussions, the team was able to motivate three girls to enrol in a residential secondary school paving the way for the others in the village to follow.

The health sensitization sessions served as a



Exposure visit to Khadi Gram Udyog

preventive mechanism, helping to educate the girls on the importance of maintaining healthy diets, identifying early symptoms and reporting health issues to doctors. Along with maintaining improved personal hygiene, the girls started eating better. Many prevalent myths and superstitions regarding health were addressed. Earlier when villagers fell ill, instead of going to the Primary Health Centres they would go to faith-based healers. For generations the belief was that skin diseases, mental health etc. were a curse inflicted by a demonic source, and therefore, needed spiritual intervention. They realized that early diagnosis halted further advancement of the disease resulting in saved financial resources.

Promoting financial welfare among adolescent

²The health cards are issued under the Ayushman Bharat Health Insurance Government Scheme which enable card holders to access a health insurance benefit up to INR 500,000 from any public or private medical facility

³provides Liquefied Petroleum Gas Connections for domestic purposes at a subsidized rate

⁴photo identification document

⁵photo identification document

⁶Under this scheme, INR 400 is transferred to the bank account of the beneficiary every month

⁷The scheme is for daily labourers working in the unorganized sector. The benefits of this scheme include medical reimbursement for the card holder, INR 12,000 for birth of son and INR 25,000 for birth of daughter, scholarship of INR 60,000 for higher education of children, additional INR 55,000 for daughter's marriage

girls is a vital step in securing financial stability. Enhancing employability by improving their skills, financial management and links to government schemes was covered under financial literacy. After attending the financial literacy sessions, 26% girls opened their own bank accounts. Knowledge on the importance of savings and various government schemes facilitated 19 girls to link themselves to government scholarship schemes, which provides a subsidiary of INR 3000 per year for girls from marginalized communities and scheduled castes and tribes.

The sensitization sessions helped address prevalent social issues such as child marriage,



A session on financial literacy

child labour, human trafficking etc. Awareness sessions helped the girls identify with social evils prevalent in their communities. Interactive group sessions gave the girls an opportunity to voice their opinion against age-old gender stereotypes. The group members referred family dispute cases to the women's helpline and Family Counselling Centre. They referred 18 cases to Child Line for further legal proceedings. The groups also proactively reported cases of child marriage and trafficking making a difference to the lives of 5 children. Villagers have become more alert about these illegal practices and have shown willingness to respond by reporting such activities.



Session on child marriage and human trafficking

Finally home

Saira came out of an abusive marriage with great difficulty but was trafficked to India in January 2020 on the pretext of a job at a beauty parlour. Finding herself imprisoned in the sex trade, after months of abuse and exploitation, she mustered enough courage to run away from the brothel. Staying at the state-run shelter home, Saira was enrolled into a beautician's course to help acquire skills that would provide her with sustainable livelihood opportunities back home. Throughout her stay here, she longed to return home to Bangladesh and be with her mother.*

Vihaan worked closely with its partner across the border to arrange for documents needed for repatriation. The team then approached the Bangladesh High Commission at New Delhi for travel permits. It was an uphill task to get orders for her speedy repatriation especially during the lockdown. We were finally able to get a travel permit, exit permit from the Foreigners Regional Registration Officer (FRRO), and a no objection certificate for travel from the police, Department of Women and Child Development (DWCD) and the Bangladesh High Commission.

On the 21st of June 2021, with the support of the DWCD, police, Intelligence Bureau and Border Security Force, Saira was safely repatriated to Bangladesh. We are continuing to support her with her case in a Bengaluru court.



Skill development and livelihood generation

Financial independence, emotional well-being and acceptance by the community are critical to help prevent victimisation and/or re-victimisation of vulnerable young girls and survivors of human trafficking. To cater to the needs of the girls holistically, we have set up one stop centers known as Asmi Kendras in active source areas and hotspots for human trafficking. The objective is to

- Provide a space to girls to share their experiences through discussion meetings and create opportunities for peer led support
- Build skills through vocational training programs
- Ensure mental well-being through counselling facilities and group therapy sessions
- Capacitate participants to champion the cause in different forums



Since 2015, the Asmi Kendra has been a space for interaction, learning and a platform to rebuild lives of vulnerable girls. It helps nurture the entrepreneurial endeavours of trainees. The 6 months of specialized intervention include counselling, peer-to-peer mentoring, sessions on life skills, soft skills and specialised skill training in fashion design. On completion of the vocational course, trainees undergo a test conducted by an external examiner. Upon passing the test they receive their certification from a Government accredited institution. The program includes provision of livelihood opportunities to at least 50% of candidates who successfully complete the course. The girls are supported for two months post placement to ensure that they are settled and able to make required social adjustments.

During the financial year, 15 trainees who completed their training are working as young entrepreneurs. The second batch with 15 participants is being trained. Given below is a snapshot of different activities undertaken as part of the fashion design course.



Ongoing block printing session

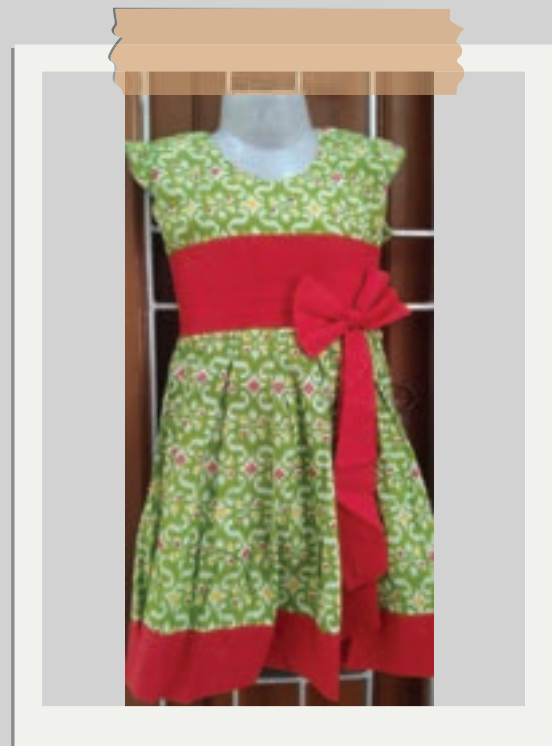
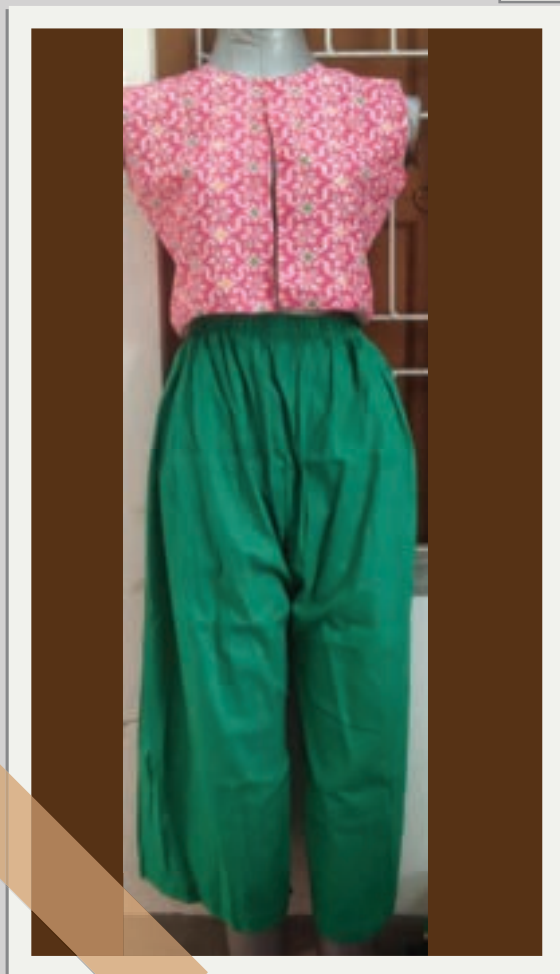
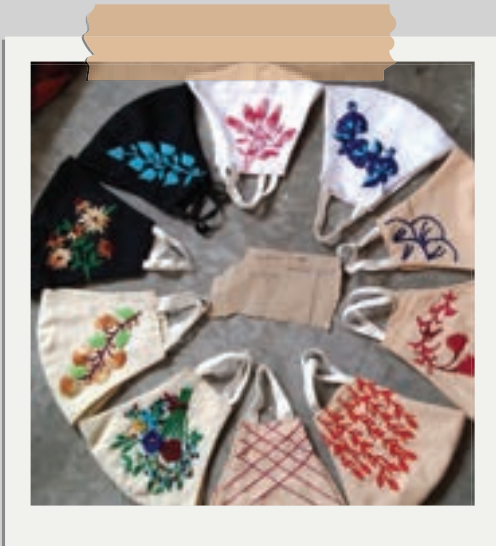


Ongoing painting



Fabric session

Different techniques of hand embroidery, stitching, fabric painting, and block printing being practiced by the trainees



A display of products made by the trainees

The path to economic empowerment

From her childhood, Misha always wanted to work 'in an office' in a respectable position. Unfortunately, at a very young age, she was trafficked by her relatives and pushed into prostitution. After her rescue in February 2017, Misha decided to stay in a shelter home in Bengaluru and complete her education. Misha worked very hard and successfully passed her secondary level examinations through the National Institute of Open Schooling. She then enrolled for computer classes in a private institution (supported by Vihaan). Upon completion of the course, she chose Business Process Outsourcing (BPO) training at BOSCO institutions. After the training, she appeared for on-campus interviews and was recruited by Entrix Business Services Private Limited. She was very happy with the placement offer and started working.*

Today, Misha works at OLX Autos as a Retail Associate. She earns INR 15,000 a month and is happy with her position and work environment. This is a dream come true for Misha.

REMOVING VICTIMS FROM SITUATIONS OF ABUSE AND EXPLOITATION

Rescuing victims from the clutches of abuse and exploitation is one of the core areas of our work. We support law enforcement agencies in identifying and removing victims from such situations.

One of our key successes this year was the rescue of five Nigerian women trapped in the clutches of prostitution from two brothels in Delhi. We received a letter of appreciation from Nigeria's National Agency for the Prohibition of Trafficking in Persons for our work in the area of Anti-Human Trafficking.

We are currently in touch with the IOM (International Organisation for Migration, Nigeria) and the

Nigerian Embassy in Delhi to facilitate repatriation of the women.

REINTEGRATING SURVIVORS

The interest of each victim of human trafficking is at the heart of all we do with and for them. It is therefore imperative to institute comprehensive and sustained reintegration efforts through multifaceted and long-term processes to prevent re-trafficking and enable survivors to rebuild their lives and empower them to reclaim their rights to justice and fair compensation. We supported

- 159 survivors in their journey of reintegration towards a better life
- Reached out to 25 survivors through our tele-counselling programme
- Followed up 200 legal cases in the survivor's path to justice and fair compensation

Overcoming a dark phase of life through counselling

Sixteen year old Mohini was referred to Vihaan by a partner organisation for tele-counselling in May 2021. When the sessions began, Mohini used to be very quiet. She showed signs of being traumatised and devastated by a certain incident, which she refused to talk about. An interaction with Mohini's mother helped the counsellor understand the struggles she was going through. The incident was related to her school, which came to light during the lockdown when Mohini stopped attending school. Mohini had suddenly become restless, irritable and used to shiver uncontrollably. Her parents took her to a doctor who diagnosed it as withdrawal symptoms. It was revealed that Mohini was injecting and using drugs. One of her teachers had pushed Mohini into addiction, exploited her sexually and blackmailed her into silence.*

The information helped us focus on rapport building and gain Mohini's trust. When the counsellor started with therapy, she was grappling with fear and the belief that her future held nothing but darkness. The stress and trauma

of being cheated had left her in a state of despair. She was afraid of studying or concentrating on anything. Because of anxiety, her biological functioning was disturbed, which led to insomnia, loss of appetite and weakness. She used to be in bed most of the time and interacted only with her mother and younger sister.

Mohini was hanging by a thread when the counsellor began the sessions, a thread of hope in limited possibilities for her life. Things slowly changed, and today, she is a new person. Her ability to trust has been restored and opened a whole world of possibilities for her. She is blossoming and interacting and has started studying online. For her parents, this is their daughter coming back to them and nothing gives them greater joy than this.

BUILDING NETWORKS AND PARTNERSHIPS WITH INFLUENCERS AND DUTY BEARERS FOR COLLECTIVE RESPONSE

INVITATION TO DRAFTING COMMITTEE

Vihaan was invited by the Directorate of Integrated Child Protection Scheme, Department of Women and Child Development, Government of Karnataka to be a part of the Drafting Committee of the Rules under the Juvenile Justice (Care and Protection of Children) Amendment Act, 2021. Based on the inputs we shared, we were invited to contribute to the revision of the Karnataka State Rules for the Prohibition of Child Marriage Act and assist with the Interstate Conclave of State Commissions for the Protection of Child Rights to discuss issues related to child marriage, child labour and child trafficking with the border states of Tamil Nadu, Telangana and Goa.



CONSULTATION ON ISSUES AND CHALLENGES IN IMPLEMENTING THE STANDARD OPERATING PROCEDURES AND GUIDELINES UNDER POCSO ACT 2012

On the 12th of March 2022, the Karnataka State Commission for the Protection of Child Rights with the support of Vihaan, organised a multi-stakeholder consultation on the Issues and Challenges in Implementing the Standard Operating Procedures and Guidelines under



POCSO Act 2012. Participants in the consultation included senior Child Welfare Officers of the Special Juvenile Police Unit, members of the Child Welfare Committee, District Child Protection Officers, Special Public Prosecutors of courts established for POCSO Cases, representatives from the Dept. of Health and Family Welfare, and civil service organisations working in the area from Bengaluru Urban and Bengaluru Rural Districts.

The stakeholders shared their concerns and the issues they face while handling cases of sexual violence against children and suggested ways in which these hurdles can be overcome. Strengthening coordination between the police and prosecution to ensure timely scrutiny of chargesheets, reducing the number of cases pending trial and preparing better guidelines for medical termination of pregnancy were some of the key issues discussed.

SUPPORT IN SETTING UP OF SJPUS

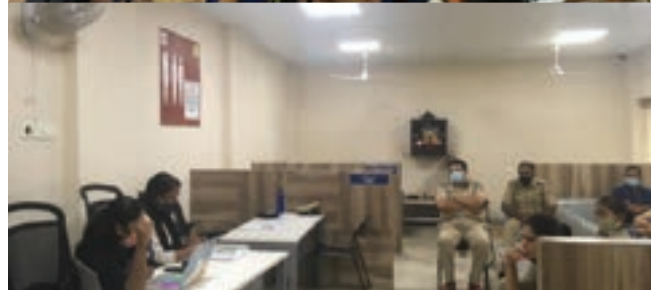
The Karnataka Government, in its government order regarding setting up of Special Juvenile Police Units (SJPU) has directed that an SJPU be set up at CID, Bengaluru. As per Section 107 of the JJ Act 2015 and Rule 86 of JJ Model Rules 2016, Vihaan has been appointed as a lead organization to assist and support them in aftercare interventions by providing its social workers to assist them in cases involving juveniles. The SJPU would have jurisdiction over the entire state and Vihaan would be required to assist them in handling child related cases whenever required.

CAPACITY BUILDING OF GOVERNMENT AND NON-GOVERNMENT RESPONDERS

Vihaan worked relentlessly to impart training to various government and non-government responders that included law enforcement agencies and staff from child care institutions working on issues of human trafficking, child rights and protection. We organised and participated in 114 training programmes throughout the year, reaching out to 4,413 participants. A few of our significant training sessions included:



Training series for the government staff from two child care institutions in Kishanganj, Bihar from October 2021 to January 2022 on Child Rights and Protection in Collaboration with Mudita Foundation.



Orientation of Bengaluru AHTU, SJPU and Railway Police on anti-human trafficking legislations and procedures. Awareness programmes to capacitate community members and representatives from different vigilante groups/committees to improve the overall child protection mechanism at the village level in Kishanganj, Bihar

Justice at last

A minor girl was trafficked by her relatives and pushed into prostitution. The CBCID in Chennai conducted a rescue operation based on the information given by Vihaan and subsequently filed an FIR. However, the survivor went missing from the shelter home after a few months. After putting constant pressure on all stakeholders, she was finally traced. She gave a very strong statement in her chief examination but was silent during the cross examination. Most of the other witnesses also supported the prosecution's case. The judgment was finally delivered on the 26th of July 2021 and the court convicted all four accused. While two of the accused were sentenced to imprisonment for life, the other two were sentenced to 7 years in prison. The court also awarded INR 10,00,000 as compensation to the survivor. We see this as a big step forward because this could set a standard for conviction judgments, especially with respect to the amount of compensation awarded.

RESEARCH INITIATIVES

Research is an integral part of our work at Vihaan, as an evidence building exercise. We continued to undertake research studies in collaboration with partners as well as internally. Four primary studies undertaken during the reporting period included

MISSING CHILDREN'S STUDY

In collaboration with the Karnataka State Commission for the Protection of Child Rights, Vihaan prepared and disseminated a study on missing children in Karnataka from 2017-2019 based on data collected from 45 police units across the state.

SITUATIONAL ANALYSIS ON PREVALENCE OF HUMAN TRAFFICKING IN BELAGAVI, KARNATAKA

A baseline report was prepared assessing the situation of human trafficking and other related social issues such as child labour, child marriage, child abuse and missing children in Hukkeri,

Gokak, Mudalagi and Chikkodi blocks of Belagavi, using mixed method design.

DELIVERING JUSTICE TO SURVIVORS OF HUMAN TRAFFICKING AND CHILD SEXUAL ABUSE IN INDIA

An analysis of judgements received in 52 cases handled by Vihaan between January 2017 and December 2020 was undertaken to understand the successes, challenges and systemic issues in prosecution of crimes, identify the reasons for convictions and acquittals, assess best practises and draw a the trajectory of our performance and experiences with the criminal justice system.

A STUDY ON THE IMPACT OF THE PANDEMIC ON SURVIVORS OF HUMAN TRAFFICKING

At Vihaan, we undertook a survey interviewing 81 survivors of human trafficking and their families from across India between June and November 2020 to assess the effects of the pandemic and lockdown on survivors and their families.

The findings of the study revealed more poverty in survivor households that led to economic crisis, lifestyle alterations, and reduced access to basic amenities leading to greater vulnerability to re-trafficking. To address the emerging needs



of survivors and the vulnerable, Vihaan developed a strategic intervention plan focussed on livelihood generation, access to vocational training and return-to-school programmes.

COVID-19 SUPPORT

Vihaan raised over INR 1.58 Crores for COVID-19 relief distribution in 2021 and supported 3743 vulnerable families, reaching out to 18,700+ beneficiaries with 268 tons of relief material.

Extraordinary times and unprecedented rulings

In view of the recent surge in COVID-19 cases in New Delhi, the High Powered Committee of the Delhi High Court took steps to prevent the outbreak of COVID-19 inside jails and ensure social distancing inside prisons. They began the process of identifying and determining the class or categories of prisoners who can be released on interim bail.

In May, there were seven interim bail applications filed by seven alleged accused based on the relaxations notified by the Hon'ble High Court. The accused also included grounds of age, gender and medical conditions to seek bail. Courts have been lenient in giving bails due to this notification. Thus, the chances of getting bail were quite high.

Since interim bail applications were heard online, most survivors did not have smart phones to attend hearings and missed proceedings. In spite of these obstacles, we were able to represent victims in court and opposed each bail application successfully. As a result, over 90% of bail applications were rejected and dismissed.

*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 31st March, 2021, "Income & Expenditure Account" and a summary of the significant accounting policies and other explanatory information for the year ending on 31st March, 2022.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and the auditing standards and matters which are required to be included in the Audit Report.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 internal financial control relevant to the Society's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion



on whether the Society has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Society's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Basis for Qualified Opinion

Waste Management Society is carrying forward current asset recoverable from Justice & Care India to the value of Rs 50,72,870 in the Balance Sheet as at March 31, 2022. We were unable to obtain sufficient appropriate audit evidence about reasonableness of its recovery, and hence cannot confirm that the amount it is being carried forward would be recovered in cash or kind to that value, and would have consequential impact on Income and Net Assets of Waste Management Society, to this effect.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Society as at 31st March 2022 and of the income for the year then ended on that date.

Our opinion is modified in respect of matter referred to under 'Basis for Qualified Opinion' paragraph.

For Subhash Mittal & Associates
Chartered Accountants
(F.R.No. 009976N)



Deepak Bansal, FCA
(Partner)
M.N.089135
UDIN: 22089135AVFRJA5873

Place: New Delhi
Date: 24/09/2022

M/s WASTE MANAGEMENT SOCIETY, YAVATMAL
BALANCE SHEET AS ON 31.03.2022

Particulars	Notes	As on March 31, 2022		As on March 31, 2021	
		Rs.	Rs.	Rs.	Rs.
I. SOURCES OF FUNDS					
1 Reserves and Surplus	3	<u>2,52,76,432</u>	2,52,76,432	<u>2,50,15,643</u>	2,50,15,643
2 Current Liabilities (Incl Grants rec'd in Advance)	4	<u>1,80,83,807</u>	1,80,83,807	<u>2,69,79,666</u>	2,69,79,666
			<u>4,33,60,239</u>	<u>5,19,95,309</u>	
II. APPLICATION OF FUNDS					
1 Non current Assets					
(a) Fixed assets					
(i) Tangible Assets	5	17,34,745		23,63,420	
(ii) Intangible Assets		-		-	
(b) Long Term Loans & Advances	6	<u>55,053</u>	17,89,798	<u>43,553</u>	24,06,973
2 Investments					
(a) Fixed Deposits	7		1,65,50,000		1,31,50,000
3 Current assets					
(a) Cash and Cash Equivalents	8	1,85,79,734		3,09,06,563	
(b) Current Assets	9	63,82,409		53,34,928	
(c) Short Term Loans and Advances	10	<u>58,298</u>	2,50,20,441	<u>1,96,845</u>	3,64,38,336
			<u>4,33,60,239</u>	<u>5,19,95,309</u>	

Summary of significant accounting policies and notes to financial statements 2

The notes referred to above form integral part of the financial statements
This is the Balance sheet referred to in our report of even date

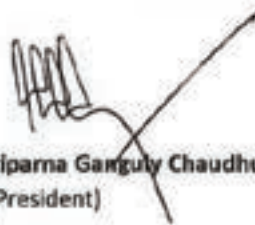
For Subhash Mittal & Associates
Chartered Accountants
(F.R.N. 009976N)



Deepak Bansal, FCA
M.N. 089135
UDIN:
UDIN: 22089135AVFRJA5873

Place: New Delhi
Date: 24/9/22

For and on behalf of the Executive Committee


Sripama Ganguly Chaudhuri
(President)




Edward D'Souza
(Treasurer)


Sonali Patnaik
(Secretary)

M/s WASTE MANAGEMENT SOCIETY, YAVATMAL
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

Particulars	Notes	For the year ending	For the year ending
		March 31, 2022	March 31, 2021
		(Rs)	(Rs)
I. Grant & Donations	11	5,16,90,024	4,70,00,189
II. Other Income	12	18,90,387	12,22,988
III. Total revenue (I+II)		5,35,80,412	4,82,23,177
IV. Expenses:			
(1) Programme Expenses	13	3,95,51,433	3,89,74,355
(2) Depreciation & Amortization Expenses	5	3,28,172	4,78,734
(3) Administrative Expenses	14	1,34,40,018	1,60,25,337
Total Expenses		5,33,19,623	5,54,78,426
V Excess of Income Over Expenditure		2,60,789	-72,55,249

Summary of significant accounting policies and notes to financial statements 2

The notes referred to above form integral part of the financial statements
This is the Statement of profit and loss referred to in our report of even date

For Subhash Mittal & Associates
Chartered Accountants
(F.R.N. 009976N)



Deepak Bansal, FCA
M.N. 089135
UDIN: UDIN: 22089135AVFRJA5873


Place: New Delhi
Date: 24/9/2022

For and on behalf of the Executive Committee


Sriparna Ganguly Chaudhuri
(President)




Edward D'Souza
(Treasurer)


Sonali Patnaik
(Secretary)

M/s WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2022

Notes : 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 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) 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.

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.



M/s WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2022

Note 3 Reserves and surplus

Particulars	As At March 31,2022	As At March 31,2021
	(Rs)	(Rs)
General Reserve		
Balance brought forward from previous year	2,50,15,643	3,22,70,892
Surplus/(Deficit)	2,60,789	-72,55,249
Closing balance as at 31st March	<u>2,52,76,432</u>	<u>2,50,15,643</u>

Note 4 Current Liabilities

Particulars	As At March 31,2022	As At March 31,2021
	(Rs)	(Rs)
TDS Payable	23,407	3,36,302
Professional Tax payable	-	350
Provident Fund Payable	-	12,121
Expenses Payable	5,27,766	18,79,262
Admin Costs Recovery Payable	-	1,60,112
Grants received in Advance	1,75,32,634	2,45,91,519
	<u>1,80,83,807</u>	<u>2,69,79,666</u>



Note 6 Long Term Loans & Advances

Particulars	As At	As At
	March 31,2022	March 31,2021
	(Rs)	(Rs)
Security Deposit (Gross)	22,78,467	23,66,967
Less: Provision for Doubtful Debts	-22,23,414	-22,23,414
Security Deposit (Net)	55,053	43,553
	<u>55,053</u>	<u>43,553</u>

Note 7 Investments

Particulars	As At	As At
	March 31,2022	March 31,2021
	(Rs)	(Rs)
Fixed Deposits		
Fixed Deposit, SBI, Delhi	12,00,000	12,00,000
Fixed Deposit, SBI, Kolkata	9,50,000	9,50,000
Fixed Deposit, SBI, Mumbai	60,00,000	60,00,000
Fixed Deposit, SCB, Delhi	50,00,000	50,00,000
Fixed Deposit, Kotak Bangalore	20,00,000	
Fixed Deposit, Kotak Bangalore	14,00,000	
	<u>1,65,50,000</u>	<u>1,31,50,000</u>

Note 8 Cash and Cash Equivalents

Particulars	As At	As At
	March 31,2022	March 31,2021
	(Rs)	(Rs)
Cash at Hand	-	3,170
Cash at Bank		
FCRA Bank Accounts	15,59,239	84,63,590
Local Bank Accounts	1,70,20,495	2,24,39,803
	<u>1,85,79,734</u>	<u>3,09,06,563</u>



Note 9 Current Assets		
Particulars	As At March 31,2022 (Rs)	As At March 31,2021 (Rs)
Justice and Care India	5,072,870	5,072,870
Less: Provision for Doubtful Debts	-	-
	<u>5,072,870</u>	<u>5,072,870</u>
Accrued Interest on FDR	879,621	188,143
TDS Receivable - FDR	63,520	15,260
TCS Receivable	4,998	-
Grant Receivable	-	58,655
Income tax paid	361,400	-
	<u>6,382,409</u>	<u>5,334,928</u>
Note 10 Short Term Loans & Advances		
Particulars	As At March 31,2022 (Rs)	As At March 31,2021 (Rs)
Advance to Vendors (Gross)	924,130	1,070,805
Less: Provision for Doubtful Debts	918,000	918,000
Advance to Vendors (Net)	<u>6,130</u>	<u>152,805</u>
Receivable from Staff	52,168	44,040
Other Advances	-	-
	<u>58,298</u>	<u>196,845</u>
Note 11 Direct Income		
Particulars	For the year ending March 31, 2022 (Rs)	For the year ending March 31, 2021 (Rs)
GRANTS:		
Justice and Care Netherlands	4,179,629	1,580,786
Justice and Care, UK	1,500,075	14,299,785
Charities Aid Foundation, USA	814,577	376,254
Social Venture Partners, India	72,717	-
Acuity Knowledge Centre (India)	214,158	-
Azim Premji Philanthropic Initiatives Pvt Ltd	28,788,178	13,135,758
	<u>35,569,334</u>	<u>29,392,583</u>
DONATIONS		
CSR Donation		
Farini Leather Pvt Ltd.	50,000	-
	<u>50,000</u>	<u>-</u>



Donors - Other than Individuals	-	
Give India Foundation - FC	5,20,165	12,43,661
Srinivasa Medisales Pvt. Ltd.	25,000	
Euromonitor Research & Consulting India P Ltd.	3,03,000	
Edutech NTTF Pvt. Ltd.	16,465	4,44,143
Inner Wheel Club of Behala	12,500	11,000
Other Donations	7,000	
United Nations Office on Drugs and Crime	3,07,591	30,16,668
	11,91,721	47,15,472
Donations - Individuals		
Individual donors	20,07,940	9,66,660
Covid Relief		
	1,29,29,684	1,19,25,474
	5,17,48,679	4,70,00,189

Note 12 Other Income

	For the year ending March 31, 2022 (Rs)	For the year ending March 31, 2021 (Rs)
Interest on Saving Bank	6,35,683	9,02,495
Accrued interest on FDR	7,39,738	2,03,403
Other Income	13,903	1,17,090
Older liabilities not required written back	5,01,064	
	18,90,387	12,22,988

Note 13 Programme Expenses 2021-2022

	For the year ending March 31, 2022 (Rs)	For the year ending March 31, 2021 (Rs)
1 Prevention- Prevention By empowering the vulnerables		
(a) Education and Child Safety (S)	2,74,451	-
(b) Education and Child Safety (V)	46,77,521	55,88,199
(c) Skill Building & Livelihood Generation (S)	7,48,171	9,75,283
(d) Skill Building & Livelihood Generation (V)		
2 Rescue of Victims from situations of Human Trafficking, Abuse & Exploitation	5,97,955	4,59,007
3 Care & Support of Survivors of Human Trafficking		
(a) Care & Support to SOHT	84,60,159	1,64,34,683
(b) Legal support to SOHT	65,42,602	49,91,642
(c) Telecounselling - GI Foundation Peter	36,667	-



4	Strengthening the Ecosystem - by building networks & partnerships with influencers and duty bearers for collective response	20,85,956	36,02,428
5	Covid Relief		
	(a) Covid Relief to Survivors of Human Trafficking	31,98,266	1,19,14,755
	(b) Covid Relief to Vulnerables	1,29,29,684	-
		<u>3,95,51,433</u>	<u>3,89,74,355</u>

SOHT = Survivors of Human Trafficking; HT = Human Trafficking

Note 14 Administrative Expenses

	For the year ending March 31, 2022	For the year ending March 31, 2021
	(Rs)	(Rs)
Salaries & Professional Fees	1,15,68,683	1,23,96,313
Rent and Electricity	4,34,556	11,800
Travel & Conveyance	67,928	1,85,940
Audit Fees	2,59,600	2,36,000
General Office Expenses	1,06,842	74,154
Mobile Expenses	24,477	1,51,697
Income tax payment	-	18,17,470
Loss / Profit on Sale of Assets	2,84,667	5,71,768
Computer Repair and Maintenance	58,043	-
Group Insurance	4,19,425	4,39,451
Other Expenses	21,821	-
Compliance Charges	1,20,264	-
Printing & Stationery	2,489	67,635
Postage & Courier	27,864	48,191
Payroll processing	27,140	-
Bank Charges	16,219	17,216
Provision for Doubtful Debts	-	-
Total	<u>1,34,40,018</u>	<u>1,60,25,338</u>

Auditor's Remuneration:

Particulars	Year Ending 31 March-2022	Year Ending 31 March-2021
Audit fees*	2,59,600	2,36,000
Tax & Other Services	29,500	
Total	2,89,100	2,36,000

*Includes GST



Note 15 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.

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

(a) Details of Related Parties

Related Party (Key Managerial Person)	Relationship
Sriparna Ganguly Chaudhuri	President from 13.03.2021
Jennifer Azavedo	Vice President from 24.10.2020
Sonali Patnaik	Secretary
Geetanjali Jha Chakraborty	Member
Indu Prakash Singh	Member
Samir Baptist	Member
Edward D'souza	Treasurer
Roque A Coutinho	Member
Joyita Ambett	Member

(b) Transactions during the year:

Remuneration paid to Key Managerial Persons - Rs.56,18,373/-(Previous Year Rs. 59,48,292)

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

Note: 17 (a) 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 Rs. 18,23,570/- 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 of Rs. 24,61,830/-. There is no further tax liability against this demand.

(b) For the Assessment Year 2018-19, the taxable income has been assessed at Rs. 49,93,385/- with tax demand of Rs. 18,06,926/-. The Society has filed an appeal against this order and deposited Rs. 3,61,400/- being 20% of the tax demanded. The Society is hopeful for getting the appellate order in its favour and therefore no provision has been made for the balance tax liability. A stay for payment of balance tax was granted till 30.09.2021 and applications for extension of Stay has been made. The case has not been taken up for hearing. However in case of adverse decision, society would need to further pay a demand of Rs 14,45,526/-.

(c) For the Assessment Year 20-21, there was a scrutiny assessment, which subsequent to the balance sheet date has been successfully completed with no demand.

d) Subsequent to the Balance Sheet date, for the Assessment Year 21-22, the Society has received a demand of Rs. 16,40,791/- u/s 143(1). The Society has filed an online Rectification Petition and is in the process of filing an appeal (before the CIT(A).



Note: 18 As per Section 58 of the Maharashtra Public Trust Act 1950, 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
(F.R.N. 009976N)

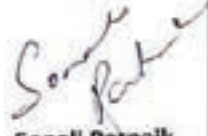


Deepak Bansal, FCA
M.N. 089135
UDIN: 22089135AVFRJA5873

Place: New Delhi
Date: 24/09/2022

For and on behalf of the Executive Committee


Sriparna Ganguly Chaudhuri
(President)


Sonali Patnaik
(Secretary)




Edward D'Souza
(Treasurer)

M/s WASTE MANAGEMENT SOCIETY, YAVAITMAL
 NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31.03.2022

ASSETS	Gross Block										Depreciation		Net Block		
	Gross Block as on 01.04.2021	Additions		Total Addition during the year	Deletion		Total Deletion during the year	Gross Block as on 31.03.2022	Rate	Accumulated Depreciation as on 1.04.2021	Depreciation	Deletions/ Adjustments	Accumulated Depreciation as on 31.03.2022	Net Block as at 31.03.2021	Net Block as at 31.03.2022
		More than 180 days	Less than 180 days		More than 180 days	Less than 180 days									
Furniture & Fixtures	2,48,498	8,999	-	8,999	-	-	2,57,497	10%	91,783	15,640	-	1,07,222	1,56,716	1,50,275	
Office Equipment	44,53,821	12,868	12,868	7,26,842	7,26,842	7,26,842	37,39,847	15%	25,64,989	2,35,934	4,04,475	23,96,448	18,88,832	13,43,399	
Computers & Software	75,31,876	-	-	-	-	-	75,31,876	40%	73,39,881	76,798	-	74,16,679	1,91,995	1,15,197	
Vehicles	-	-	-	-	-	-	-	15%	-	-	-	-	-	-	
Land	1,74,825	-	-	-	-	-	1,74,825	0%	48,951	-	-	48,951	1,25,874	1,25,874	
TOTAL	1,24,09,020	8,999	12,868	21,867	7,26,842	7,26,842	1,17,04,045		1,00,45,603	3,28,172	4,04,475	99,69,300	23,63,417	17,34,745	



M/s WASTE MANAGEMENT SOCIETY, YAVATMAL
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

Particulars		Amount
Opening Cash & Bank Balance		
Local Banks		
- Union Bank of India , Yavatmal	189,696	
- Standard Chartered Bank, New Delhi	2,385,754	
- Kotak Mahindra Bank, Bangalore	19,864,353	22,439,803
FCRA Banks		
- SBI, NDMB, New Delhi (FCRA designated)	-	
- Union Bank of India , Yavatmal	204,151	
- SBI, Bangalore	802,714	
- SBI, Kolkata	61,036	
- SBI, Mumbai	348,902	
- Standard Chartered Bank, New Delhi	6,749,524	
- SBI, New Delhi	297,263	8,463,590
Cash balance		3,170
Investments		13,150,000
Total (A)		44,056,563
Receipts		
<u>Grant Receipts</u>		
Justice and Care Netherlands	4,179,629	
Justice and Care, UK	1,500,075	
Charities Aid Foundation, USA	814,577	
Social Venture Partners, India	14,064	
Acuity Knowledge Centre (India)	214,158	
Azim Premji Philanthropic Initiatives Pvt Ltd	28,788,178	
APPI Regular Grant (Oct 20-Sept'21)		
APPI Regular Grant (Oct 21-Sept'22)		35,510,681
<u>Donations</u>		
CSR-Farini Leather Pvt Ltd.		50,000
<u>Donors - Other than Individuals</u>		
Give India Foundation - FC	520,165	
Srinivasa Medisales Pvt. Ltd.	25,000	
Euromonitor Research & Consulting India P Ltd.	303,000	
Edutech NTTF Pvt. Ltd.	16,465	
Inner Wheel Club of Behala	12,500	
Other Donations	7,000	
United Nations Office on Drugs and Crime	307,591	1,191,721
<u>Donations- Individual</u>		
APPI Covid Relief		2,007,940
Other Income		12,929,684
Proceeds on sale of Fixed Assets		1,890,387
		37,700
Total (B)		53,618,113



Particulars		Amount
Payments		
(1) Programme Expenses	39,551,433	
(3) Administrative Expenses	13,155,351	52,706,784
Purchase of FA		21,867
Change in Working Capital		
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
Total (C)		62,544,943
Closing Cash & Cash Equivalent (A+B-C)		35,129,733
Closing Cash & Bank Balance		
Local Banks		
- Union Bank of India , Yavatmal	304,852	
- Standard Chartered Bank, New Delhi	3,315,610	
- Kotak Mahindra Bank, Bangalore	13,400,033	17,020,495
FCRA Banks		
- SBI, NDMB, New Delhi (FCRA designated)	255,357	
- Union Bank of India , Yavatmal	241,303	
- SBI, Bangalore	296,870	
- SBI, Kolkata	91,087	
- SBI, Mumbai	361,418	
- Standard Chartered Bank, New Delhi	7,833	
- SBI, New Delhi	305,371	1,559,239
Cash balance		-
Investments		16,550,000
Total		35,129,734

For Subhash Mittal & Associates
Chartered Accountants
(F.R.N. 009976N)




Deepak Bansal, FCA
M.N. 089135
UDIN: 22089135AVFRJA5873

Place: New Delhi

Date: 24/09/2022

For and on behalf of the Executive Committee


Sriparna Ganguly
Chaudhuri
(President)


Sonali Patnaik
(Secretary)


Edward D'Souza
(Treasurer)





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



www.vihaan-wms.org



[vihaanngo](https://www.facebook.com/vihaanngo)



[@vihaanngo](https://www.instagram.com/vihaanngo)



[vihaanngo](https://www.linkedin.com/company/vihaanngo)