

WASTE MANAGEMENT SOCIETY YAVATMAL
FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2025

Particulars	Notes	As At March 31, 2025		As At March 31, 2024
		Rs.	Rs.	Rs.
I. SOURCES OF FUNDS				
1 Reserves and Surplus	3		1,20,88,603	1,16,05,545
2 Unspent Balance of Project Grants	4		-	-
3 Current Liabilities	5		24,972	1,25,678
			1,21,13,575	1,17,31,223
II. APPLICATION OF FUNDS				
1 Non Current Assets				
Property, Plant and Equipments & Intangibles Tangible Assets	6		4,32,974	4,72,443
2 Investments				
Fixed Deposits With Bank	7		81,50,000	81,50,000
3 Long Term Loans & Advances				
Long Term Loans & Advances	8		97,953	97,953
4 Current Assets, Loans and Advances				
Interest Accrued on Fixed Deposits	9	18,48,534		13,76,257
Cash and Cash Equivalents	10	9,80,836		10,90,243
Short Term Loans and Advances	11	6,03,278	34,32,648	5,44,327
			1,21,13,575	1,17,31,223

Significant accounting policies and notes to financial statements 1 to 24

Note no. 1 to 24 referred to above form integral part of the financial statements

As per our report on even date

For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)



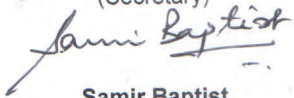
(M.P. Thakur)
Partner
M.N.: 052473

For and on behalf of the Executive Committee


Sriparna Ganguly Chaudhuri
(President)


Edward Charles Dsouza
(Treasurer)


Sonali Patnaik
(Secretary)


Samir Baptist
(Chief Executive Officer)

Place: New Delhi
Date: 23-08-2025



WASTE MANAGEMENT SOCIETY YAVATMAL
FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Notes	Year ended March 31, 2025	Year ended March 31, 2024
		Rs.	Rs.
I. Grant & Donations	12	-	1,88,724
II. Interest & Other Income	13	5,54,995	7,83,924
III. Total Revenue (I+II)		5,54,995	9,72,647
IV. Expenses:			
Programme Expenses	14	-	53,63,003
Administrative Expenses	15	32,468	22,90,731
Depreciation	6	39,469	1,68,419
Total Expenses		71,937	78,22,153
V Surplus/(Deficit) for the year		4,83,058	(68,49,506)

Significant accounting policies and notes to financial statements 1 to 24

Note no. 1 to 24 form integral part of the financial statements

As per our report on even date


For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)




(M.P. Thakur)
Partner
M.N.: 052473

Place: New Delhi
Date: 23-08-2025

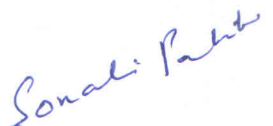
For and on behalf of the Executive Committee



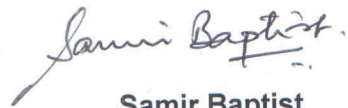
Sriparna Ganguly Chaudhuri
(President)



Edward Charles Dsouza
(Treasurer)



Sonali Patnaik
(Secretary)



Samir Baptist
(Chief Executive Officer)



WASTE MANAGEMENT SOCIETY YAVATMAL
FOREIGN CONTRIBUTION RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31.03.2025

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS				
To Opening Cash & Bank Balance:				
Cash at Hand				
Cash at Bank				
Current Accounts				
- SBI, New Delhi (FCRA designated)	18,889		14,55,665	
- SBI, Kolkata	8,789		9,438	
- Standard Chartered Bank, New Delhi	2,08,899	2,36,578	84,278	15,49,381
Savings Bank Accounts				
- Union Bank of India, Yavatmal	1,70,469		1,52,038	
- SBI, Mumbai	5,745		5,593	
- SBI, New Delhi	3,21,846		3,13,399	
- SBI, Bangalore	2,98,959		3,04,968	
- RBL, Kolkata	56,646	8,53,665	-	7,75,998
Investment in Fixed Deposit with Bank				
- SBI, New Delhi	12,00,000		12,00,000	
- SBI, Mumbai	60,00,000		60,00,000	
- SBI, Kolkata	9,50,000		9,50,000	
- Standard Chartered Bank, New Delhi	-	81,50,000	50,00,000	1,31,50,000
Sub-total (A)		92,40,243		1,54,75,379
Receipts				
Foreign Contribution / Donations		-		1,88,724
Other Income - Sale of Old Assets				9,060
Interest				
- on Savings Bank A/c	20,841.00		91,250	
-on Fixed Deposit with SBI / SCB (incl. TDS Rs.52,476 P.Y. Rs 69,058)	52,476.00		6,33,045	
-on IT refund A/c	-		1,948	
		73,317		7,26,243
Other Receipts (incl. NEFT Refund)		-		
Income Tax Refund		-		93,232
Staff Advance Repayment		-		5,534
Sub-total (B)		73,317		10,22,793
TOTAL (A) + (B)		93,13,560		1,64,98,172



[Handwritten signature]
[Handwritten signature]

Sonali Patnaik

[Handwritten signature]



Particulars		Year ended March 31, 2025		Year ended March 31, 2024
PAYMENTS				
Programme Expenses				
Education & Child Protection	-		10,83,123	
Skill Development & Livelihood	-		8,58,588	
Rescue	-		5,69,241	
Care & Support	-		8,81,289	
Legal Intervention	-		12,43,459	
Strengthening the Eco System	-		8,66,465	
(A)		-		55,02,166
Administrative Expenses				
Salaries & Allowances	27,183		43,200	
PF-Employer	-		1,800	
Consultancy/Retainership Expense	1,01,530		6,31,414	
Professional Fees	-		1,79,920	
General Repairs & Maintenance	-		21,941	
Printing and Stationary	-		65,750	
Volunteer Charges	-		9,650	
Travel & Conveyance	-		29,625	
Rent & Electricity	-		2,65,716	
Brokerage on office rent	-		28,000	
Fundraising Expenses	-		3,540	
EDLI & PF Charges	-		1,375	
Telephone/Mobile Expenses	-		24,733	
Interest on TDS	-		14,141	
Postage & Courier charges	-		682	
Subscription Fees	-		25,920	
Office Maintenance	-		3,750	
Bank Charges	1,535		33,508	
(B)		1,30,248		13,84,665
Loans & Advances				
TDS on Accrued interest	52,476		-	
Advance to Staff	-		13,241	
Security Deposit	-		84,000	
Addition of Fixed Assets	-		2,73,858	
(C)		52,476		3,71,099
Total Payments	(A)+(B)+(C)		1,82,724	72,57,929



[Handwritten signature]

[Handwritten signature]



Sonal. Patra

Particulars		Year ended March 31, 2025		Year ended March 31, 2024
By Closing Cash & Bank Balance				
Cash at Hand				
Cash at Bank				
Current Accounts				
- SBI, NDMB, New Delhi (FCRA designated)	18,240		18,889	
- SBI, Kolkata	8,022		8,789	
- Standard Chartered Bank, New Delhi	2,00,899	2,27,161	2,08,899	2,36,578
Savings Bank Accounts				
- Union Bank of India , Yavatmal	1,05,578		1,70,469	
- SBI, Mumbai	5,901		5,745	
- SBI, New Delhi	3,30,484		3,21,846	
- SBI, Bangalore	3,07,096		2,98,959	
- RBL, Kolkata	4,615	7,53,674	56,646	8,53,665
Investment in Fixed Deposits with Bank				
- SBI, New Delhi	12,00,000		12,00,000	
- SBI, Mumbai	60,00,000		60,00,000	
- SBI, Kolkata	9,50,000	81,50,000	9,50,000	81,50,000
(D)		91,30,836		92,40,243
TOTAL (A)+(B)+(C) +(D)		93,13,560		1,64,98,172

For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)

For and on behalf of the Executive Committee



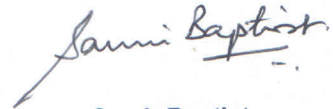
Sriparna Ganguly Chaudhuri
(President)



Sonali Patnaik
(Secretary)



Edward Charles Dsouza
(Treasurer)



Samir Baptist
(Chief Executive Officer)

(M.P.Thakur)
Partner
M.N.: 052473

Place: New Delhi
Date: 23-08-2025





WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note: 1 General Information

(a) Waste Management Society , Yavatmal was incorporated under the provisions of the Section 21 of the Society Registration Act, 1860 on 17.04.2002 as a charitable society [Regn. No. MAH-186/2002] and registered as a public trust as per the Maharashtra Public Trust Act, 1950 (No. 29 of Act of 1950) as on 02.12.2002 [Regn. no. F 7098 (Y)/2002] having its registered office at First Floor, House no. E-106/ 152, VHB Colony, Bajoriya Nagar, Yavatmal, Pin 445001, Maharashtra.

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

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

(d) The Society was granted exemption under section 80G (5)(vi) of the Income-tax Act, 1961 vide approval number PN/CIT(Exempt.) /Tech/80G/509/2015-16/1378 dated 28.06.2016 with effect from 09.03.2016. The said registration has been renewed for 5 years with registration no. AAATW1774HF20214 from AY 2022-23 to AY 2026-27 vide order of Principal Commissioner/ Chief Commissioner of Income-tax order dated 28.05.2023.

(e) The Society was registered under section 6(1)(a) of The Foreign Exchange Regulation

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

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



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Sonali Patil



WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

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) **Property, Plant & Equipments and Intangibles**

Property, Plant & Equipments and Intangibles are shown at historical cost less current/ accumulated depreciation. The society capitalizes all direct cost including borrowing cost up to the date of commercial use of such assets.

Mobile handsets used by staff upto Rs. 25,000 have not been capitalised as their useful life is not expected to be more than one year and their residual value is also not significant.

f) **Foreign Currency Transactions**

The foreign currency transactions entered into by the Society are accounted at the exchange rate prevailing on the date of the transaction.

g) **Depreciation / Amortisation**

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



[Handwritten signature]

[Handwritten signature]
Sonal Rathi



WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

h) **Taxation**

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

i) **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.

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.
- (iii) There are no Contingent assets.

j) **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.

Gratuity

The organization has adopted a funded gratuity policy effective January 1, 2024, with formal enrollment under the LIC Group Gratuity Scheme in March 2025. Under this scheme, the liability for gratuity does not arise during the initial five-year accumulation period. Annual contributions shall be made based on actuarial valuations obtained from LIC, and recognized as expenditure in the year of payment. Thereafter, incremental premiums shall be contributed annually to meet the evolving liability. The gratuity obligation is accounted for in accordance with applicable accounting standards and statutory requirements, with disclosures provided under employee benefit provisions.



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature: Sonali Bhatnagar]



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note 3 Reserves and Surplus

Particulars	As At	As At
	March 31,2025	March 31,2024
	Rs.	Rs.
General Reserve		
Opening Balance brought forward	1,16,05,545	1,84,55,051
Surplus/(Deficit) as per I&E Account	4,83,058	(68,49,506)
Closing Balance	1,20,88,603	1,16,05,545

Note 4 Unspent Balance of FC Project Grants

Particulars	As At	As At
	March 31,2025	March 31,2024
	Rs.	Rs.
	-	-
	-	-
Total	-	-

Note 5 Current Liabilities

Particulars	As At	As At
	March 31,2025	March 31,2024
	Rs.	Rs.
Professional Tax	400	400
Vendors dues	745	8,000
Remuneration payable	-	94,275
Expense Payable	18,829	18,005
Payable to WMS Local	4,998	4,998
Total	24,972	1,25,678

Note 7 Fixed Deposits With Banks

Particulars	As At	As At
	March 31,2025	March 31,2024
	Rs.	Rs.
Fixed Deposits		
SBI, New Delhi	12,00,000	12,00,000
SBI, Kolkata	9,50,000	9,50,000
SBI, Mumbai	60,00,000	60,00,000
Total	81,50,000	81,50,000



Edwin

SR

Sonali Patra



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note 8 Long Term Loans & Advances

Particulars	As At March 31, 2025 Rs.	As At March 31, 2024 Rs.
	22,23,414	22,23,414
Less: Provision for Doubtful Deposit	22,23,414	22,23,414
	-	-
Security Deposit (Electricity, Kolkata Office)	13,553	13,553
Security Deposit (Water, Kolkata Office)	400	400
Security Deposit (Rent Kolkata Office)	84,000	84,000
Total	97,953	97,953

Note 9 Current Assets

Particulars	As At March 31, 2025 Rs.	As At March 31, 2024 Rs.
Advance Recoverable from Justice and Care (India) (refer Note 21)		50,72,870
Less: Bad debts		50,72,870
Closing balance	-	-
Interest Accrued on Fixed Deposits with Bank (net of TDS)	18,48,534	13,76,257
Total	18,48,534	13,76,257

Note 10 Cash and Cash Equivalents

Particulars	As At March 31, 2025 Rs.	As At March 31, 2024 Rs.
Cash at Hand	-	-
Cash at Bank		
Current Accounts		
- SBI, NDMB, New Delhi (FCRA designated)	18,240	18,889
- SBI, Kolkata	8,022	8,789
- Standard Chartered Bank, New Delhi	2,00,899	2,08,899
	2,27,161	2,36,578
Savings Bank Accounts		
- Union Bank of India, Yavatmal	1,05,578	1,70,469
- SBI, Mumbai	5,901	5,745
- SBI, New Delhi	3,30,484	3,21,846
- SBI, Bangalore	3,07,096	2,98,959
- RBL, Kolkata	4,615	56,646
	7,53,674	8,53,665
Total	9,80,836	10,90,243



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Sonali Patra



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note 11 Short Term Loans & Advances

	As At March 31, 2025 Rs.	As At March 31, 2024 Rs.
Advance to Vendors (Gross)	9,18,000	9,18,000
Less: Provision for Doubtful Debts	9,18,000	9,18,000
	-	-
Staff Advance	17,763	20,689
Vendor Advance	15,528	15,528
Sub-total	33,291	36,217
Income-tax paid under protest (Refer note no - 17)	3,61,400	3,61,400
TDS/TCS Receivable (Including Rs 52,476/-C.Y., Rs 69,058 P.Y.)	52,476	1,46,710
TDS Refund Recd in Local Fund recoverable*	1,56,111	-
Sub-total	5,69,987	5,08,110
Total	6,03,278.25	5,44,327.20

* To be transferred on resumption of FCRA renewal of registration certificate

Note 12 GRANTS / DONATIONS:

Particulars	Year ended March 31, 2025 Rs.	Year ended March 31, 2024 Rs.
<u>Foreign Contribution</u>		
CAF Johnson Mathey PLC	-	1,72,682
Give India Foundation	-	16,042
Total	-	1,88,724

Note 13 Interest & Other Income

Particulars	Year ended March 31, 2025 Rs.	Year ended March 31, 2024 Rs.
<u>Interest</u>		
Interest on Saving Bank Account	20,841	91,250
Interest on Fixed Deposits (Including TDS Rs. 52,476/- P.Y. Rs 69,059/-)	5,24,753	6,90,526
Interest on Income Tax refund	9,401	1,948
	5,54,995	7,83,724
Other Income	-	200
Total	5,54,995	7,83,924



[Handwritten signature]

[Handwritten signature: Sonali Patil]



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note 14 Programme Expenses

Particulars	Year ended March 31, 2025 Rs.	Year ended March 31, 2024 Rs.
Education and Child Safety	-	11,83,076
Skill Development & Livelihood Generation	-	9,47,987
Rescue	-	4,82,452
Care & Support	-	9,00,144
Legal Intervention	-	12,30,322
Strengthening the Ecosystem	-	6,19,021
Total	-	53,63,003

Note 14.1 Programme Expenses include expenses incurred on rescue of victims of human trafficking, providing tele & physical counselling, end to end legal support, education, vocational training, life-skill education, soft skills, extra-curricular activities, medical support to beneficiaries and their families, training of stakeholders, repatriation of survivors to their countries, travelling and conveyance, physical meeting and mobile expenses of beneficiaries and includes payments to staff, programme experts, counsellors, social workers, trainers, teachers, insurance expenses etc. directly related to programmes mentioned in point 14 above.

Note 15 Administrative Expenses

Particulars	Year ended March 31, 2025 Rs.	Year ended March 31, 2024 Rs.
Personnel Expenses		
(net of amount allocated to Programme Expense Note 14)		
- Salaries & Allowances	29,133	43,200
- Professional Fees (inhouse)	-	5,32,550
- Employer's Contribution to Provident Fund	1,800	1,800
	<u>30,933</u>	<u>5,77,550</u>
Rent & Electricity	-	2,65,716
Bank Charges	1,535	33,508
Travelling & Conveyance	-	29,625
Telephone & Internet Expenses	-	24,733
Repair & Maintenance	-	21,941
Fund Raising Expenses	-	3,540
Professional Fees (Others)	-	2,69,920
EDLI & PF Admin Charges	-	1,375
Printing & Stationery	-	65,752
Postage & Courier	-	682
Brokerage for Kolkata Office	-	28,000
Interest on TDS	-	14,141
Volunteer Fees	-	9,650
Reversal of Accrued Interest on pre-encashment of FD	-	1,66,268
Loss on Sale of Assets (net)	-	75,484
Assets discarded/ written off	-	7,02,845
Total	32,468	22,90,731



EDL
[Signature]

[Signature]
Donal' Babu



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

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

(a) Details of Related Parties

Related Party (Key Managerial Person)

Sriparna Ganguly Chaudhuri
 Jennifer Azavedo
 Sonali Patnaik
 Edward Charles Dsouza
 Samir Baptist
 Roque Coutinho
 Geetanjali Jha Chakraborty
 Indu Prakash Singh
 Shashank Shekhar

Relationship

President
 Vice President
 Secretary
 Treasurer
 Member & Chief Executive Officer
 Member
 Member
 Member
 Member

(b) Transactions with the related parties :

Remuneration paid to Key Managerial Persons are as under :

<u>Name of the Person</u>	<u>Nature of Expense</u>	<u>Current Year</u>	<u>Previous Year</u>
			(In Rs.)
Samir Baptist, Trustee and C.E.O	Salary	-	2,97,291
Employer Contribution to PF	Salary	-	1,800
Total *		-	2,99,091

*included in Programme Expense Note 14 & Admin Expense Note 15

Note: 17 Contingent Liability

(a) Income-tax Assessment Year 2018-19

The ITR-7 was filed on 30.10.2018 u/s 139(1) of the Income tax Act, 1961 with NIL taxable income. The Return was processed u/s 143(3) of the Act on 22.03.2021 with an assessed income of Rs. 48,93,385/- with a demand of Rs. 18,06,930/- on account of excess remuneration paid to the trustees by the Society. The Society has deposited Rs. 3,61,400/- (being 20% of the demand) and filed an appeal before the CIT(A) on 20.04.2021. The Society has filed its written submission on 06.03.2023 and 24.03.2023 in response to Notice u/s 250 of the Income-tax Act, 1961 dated 20.03.2023. The response of the Income-tax Dept is pending. The Appeal is likely to be finalised under Faceless Appeals Scheme 2020. The Society is hopeful that the Appeal will be decided in its favour and hence no provision of income tax has been made in the accounts.

(b) Income-tax TDS Demand (including default interest etc.) on Traces portal are as under : (in Rs.)

<u>Financial Year</u>	<u>FY 2024-25</u>
- Prior Year	3,357
- 2021-22*	3,210
- 2022-23*	5,293
	11,860

*Amount of Rs 5,293 paid during FY 2023-24, however the resolution on TDS portal is awaited

Note: 18 Status of Income-tax Assessment

(i) Assessment Year 2023-24

The ITR-7 for A.Y. 2023-24 (F.Y. 2022-23) was filed on 23-11-2023 with NIL taxable income with a TDS refund of Rs. 1,14,440. The ITR was processed u/s 143(1A) of the Income Tax Act, 1961 and the tds refund (Local & FCRA) has been received on 25.08.2024 in Local Fund.

Assessment Year 2024-25

The ITR 7 for AY was filed on 28/10/24 with NIL taxable income and TDS refund of Rs. 98,290. The return was processed as per intimation u/s 143(1) dt. 11/11/2024 at NIL income and refund of Rs.1,02,221 [Local & FCRA] (including interest of Rs. 3,932) has been received in Local Fund.

Note: 19 Donation in Kind

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

Note: 20 Land at Yavatmal (refer note-6)

District Collector, Yavatmal, Mauja Godani has allotted the land owned by Govt of Maharashtra bearing C. S No. 25 area 2.5 H.A.E class, vide order dt 05.07.2007 to the society on 13.11.2007 as per the approval from the competent authority including the Jt. Charity Commissioner, Yavatmal for education and social use purposes at a cost of Rs. 1,74,825 with terms and conditions that the construction of the property to be done by society (WMS) at its own cost within two years from the date of allotment for said land.

Due to certain unavoided reasons, the construction on such plot of land could not be commenced. Accordingly the management of the Society has applied to the relevant government department to surrender the said land.



[Handwritten signatures]



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note: 21 **Provision for Doubtful Debts**
Advance to Justice and Care India

WMS had an oral agreement with Justice and Care India (JCI), a registered company limited by guarantee not having share capital incorporated under section 25 of the Companies Act 1956 at Delhi with CIN - U85190DL2012NPL233809 dated 31.03.2012 for incurring certain charitable expenses on behalf of JCI. The JCI was formed to carry out the activities relating to protecting lives of people from all forms of slavery, preventing, tackling and eliminating all forms of human rights violation and relieve the sufferings, advancement of education and raising of public awareness through research of the causes and effects of human rights abuses and dissemination of results thereof. It had applied for prior permission for foreign contribution under FCRA during 2012-13 and had received prior permission to get FC from abroad which it received.

During the F.Y 2013-14, The society (WMS) has incurred Rs.55,72,870 on behalf of JCI on reimbursable basis. It was envisaged that JCI would repay the amount out of additional FC money expected to be received from abroad as foreign contribution for which it has made application for FCRA registration. However, no FCRA registration was granted.

JCI has refunded Rs. 5,00,000 during the FY 2017-18, leaving the outstanding balance of Rs. 50,72,870 is continuing since 31.03.2018. In spite of several reminders during last 5 years last being on 27.10.2022 which was sent by email and registered post / courier for repay of advance and confirmation of balance, no reply has been received from the JCI. From the MCA documents it is learnt that JCI is not doing any activity and is not in a position to repay the debt. The Executive Committee in its meeting held on 27.09.2022 has approved the amount of Rs.50,72,870 is provided as Provision for Doubtful Debts during the financial year 2022-23 with the consent of the General Body. The Society has sent several letters to Justice and Care India by speed post and emails to directors asking them to repay the amount due to it, but the Society has received no response.

Subsequently, the Executive Committee members have approved the provision for doubtful debts Rs.50,72,870 to be

Note: 22 **Confirmation of Balance**

In some cases, the balances of and from vendors and other parties are subject to confirmations at the year end.

Note: 23 **Status of FCRA Registration**

The Society has applied for renewal of FCRA Registration vide application dated 01.05.2021 which was awaiting approval from the Competent Authority of the MHA. The Ministry of Home Affairs, GOI has extended the date of validity of FCRA registered entities several times including its Public Notice dated 28.03.2024 from 01.04.2024 to 30.06.2024. The Competent authority vide mail dtd 10.06.2024 has refused the renewal application under section 16(1) read with section 7 and 12(4)(a)(vi) of FCRA, 2010 on account of non-compliance of Rule 17A of FCCR, 2011 read with section 12(4)(a)(vii) of FCRA, 2010. Accordingly, Registration of the Society is deemed to have ceased/ expired on 10.06.2024. Accordingly, the Society has stopped receiving Foreign Contribution and its utilisation since then.

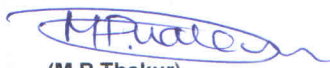
The Society has filed the Revision Petition under section 32 of the FCRA, 2010 on 01-08-2024 before the Competent Authority (MHA) for review of refusal of renewal of FCRA registration. The matter is still pending before the said authority.

Note: 24 Previous year figures have been rearranged / reclassified to match with corresponding figures of the current year w.r.t Balance Sheet and Income & Expenditure items.

Note no. 1 to 24 referred to above form integral part of the financial statements

As per our report on even date

For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)


(M P Thakur)
M.N. : 052473

Place: New Delhi
Date: 23-08-2025

For and on behalf of the Executive Committee


Sriparna Ganguly Chaudhuri
(President)


Edward Charles Dsouza
(Treasurer)


Sonali Patnaik
(Secretary)


Samir Baptist
(Chief Executive Officer)



Note 6

WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO FOREIGN CONTRIBUTION FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025
Property, Plant and Equipment & Intangible Assets

(Amount in Rs.)

Property, Plant and Equipments & Intangibles	Written Down Value (WDV)						Depreciation			Net Block	
	WDV as on 01.04.2024	Additions	Deletion (WDV)		Total	Assets as on 31.03.2025	Rate	Depreciation	WDV as on 31.03.2025	WDV as on 31.03.2024	
			Sale/Transfer	Written off							
Furniture & Fixtures	2,91,777	-	-	-	-	2,91,777	10%	29,178	2,62,599	2,91,777	
Office Equipment	46,502	-	-	-	-	46,502	15%	6,975	39,527	46,502	
Computers & Software	8,290	-	-	-	-	8,290	40%	3,316	4,974	8,290	
Land #	1,25,874	-	-	-	-	1,25,874	-	-	1,25,874	1,25,874	
Current Year- TOTAL	4,72,443	2,73,858	-	-	-	4,72,443		39,469	4,32,974	4,72,443	
Previous Year	11,54,470	84,621	7,02,845	7,87,466	6,40,862			1,68,419	4,72,443	11,54,470	

net of depreciation/amortization of Rs.48,951 upto 31.03.2022 (i.e. total cost being Rs.1,74,825); also refer note no. 20

