

Simon

Rodrigues &

Associates LLP

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

To the Members of the **OASIS INDIA**

Opinion

We have audited the financial statements of **OASIS INDIA-Foreign Contribution Account** which comprise the Balance Sheet at March 31, 2024, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foreign Contribution of the entity as at March 31, 2024 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

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

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



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Auditors' Responsibility for the Audit of the Financial Statements

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

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.



Place: Bangalore
Date: 22nd June, 2024

For Simon Rodrigues & Associates LLP
Chartered Accountant
Firm Registration No. 007934S/S000065

Thomas Mathai
Partner

ICAI Membership No. 052141

UDIN: **24052141BKEYAU9469**

Annexure 1

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

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

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



OASIS INDIA
FOREIGN CONTRIBUTION
Balance Sheet as at March 31, 2024

		Amount in Rs.	
Particulars	Note	31 March 2024	31 March 2023
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		1,07,99,225	1,08,32,372
(b) Restricted Funds		-	-
		<u>1,07,99,225</u>	<u>1,08,32,372</u>
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities	4	2,05,00,000	2,05,00,000
(c) Long-term provisions	5	-	3,82,520
		<u>2,05,00,000</u>	<u>2,08,82,520</u>
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions	5	-	-
		<u>-</u>	<u>-</u>
Total		<u>3,12,99,225</u>	<u>3,17,14,892</u>
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		2,14,35,831	2,33,81,839
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets	7	27,49,004	25,99,004
		<u>2,41,84,835</u>	<u>2,59,80,843</u>
2 Current assets			
(a) Current investments		-	-
(b) Inventories		86,859	86,859
(c) Receivables		-	-
(d) Cash and bank balances	8	70,14,300	56,45,171
(e) Short Term Loans and Advances		-	-
(f) Other current assets	9	13,230	2,019
		<u>71,14,389</u>	<u>57,34,049</u>
Total		<u>3,12,99,225</u>	<u>3,17,14,892</u>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065


Thomas Mathai
Partner
Membership No. 052141



For OASIS INDIA


Sundeep Shyam Sadarangani
President


Kimneihat Vaiphei
Secretary


Mangneo Lungdim
Executive Director

Date : June 22, 2024
Place : Bangalore

OASIS INDIA
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2024

Amount in Rs.

Particulars	Note	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		1,23,80,181	4,68,23,359	5,92,03,540	1,75,93,354	2,06,95,731	3,82,89,085
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other income	10	1,70,783	-	1,70,783	6,10,441	-	6,10,441
III Total Income (I+II)		1,25,50,964	4,68,23,359	5,93,74,323	1,82,03,794	2,06,95,731	3,88,99,525
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid (including Sub-granting)		-	-	-	-	-	-
(c) Employee benefits expense	11	1,19,64,322	2,05,63,871	3,25,28,193	1,29,85,242	2,04,83,737	3,34,68,978
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	12	25,21,035	-	25,21,035	21,82,386	-	21,82,386
(f) Other expenses	13	38,02,155	93,97,075	1,31,99,229	54,41,578	95,49,618	1,49,91,196
(g) Programme expenses	14	13,41,480	97,98,106	1,11,39,586	15,53,834	1,17,92,396	1,33,46,229
(h) Miscellaneous Expenses	15	6,483	12,945	19,428	9,65,351	13,938	9,79,289
Total expenses		1,96,35,474	3,97,71,997	5,94,07,471	2,31,28,390	4,18,39,688	6,49,68,078
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(70,84,510)	70,51,362	(33,147)	(49,24,596)	(2,11,43,957)	(2,60,68,553)
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(70,84,510)	70,51,362	(33,147)	(49,24,596)	(2,11,43,957)	(2,60,68,553)
VIII Extraordinary items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		(70,84,510)	70,51,362	(33,147)	(49,24,596)	(2,11,43,957)	(2,60,68,553)
Appropriations Transfer to funds							
Transfer from funds							
Balance transferred to General Fund		(70,84,510)	70,51,362	(33,147)	(49,24,596)	(2,11,43,957)	(2,60,68,553)
The accompanying notes are an integral part of the financial statements							

As per our report of even date attached

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 0079345/S000065


Thomas Mathai
Partner
Membership No. 052141




Sundeep Shyam Sadarangani
President

For OASIS INDIA


Kimneihat Vaiphei
Secretary


Mangneo Lungdim
Executive Director

Date : June 22, 2024
Place : Bangalore

OASIS INDIA
FOREIGN CONTRIBUTION
Projectwise Income & Expenditure for the year ended 31 March 2024

Amount in Rs.

	Particulars	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income						
(a)	Donations and Grants	123,80,181	468,23,359	592,03,540	175,93,354	206,95,731	382,89,085
(b)	Fees from Rendering of Services	-	-	-	-	-	-
(c)	Sale of Goods	-	-	-	-	-	-
II	Other income	1,70,783	-	1,70,783	6,10,441	-	6,10,441
III	Total Income (I+II)	125,50,964	468,23,359	593,74,323	182,03,794	206,95,731	388,99,525
IV	Expenses:						
1	Administrative Bangalore	87,51,422	-	87,51,422	104,32,524	-	104,32,524
2	APF- APPI	-	-	-	-	-	-
3	Aruna- Drop- in- Centre	17,04,107	8,65,804	25,69,911	25,89,975	7,83,520	33,73,495
4	Blue Edge - Empowering Lives Chennai	20,343	-	20,343	-	-	-
5	Blue Edge - Empowering Lives Mumbai	1,309	-	1,309	8,26,914	-	8,26,914
6	CE Oasis Academy and FFL- Assam	14,60,399	-	14,60,399	17,68,149	-	17,68,149
7	CEP - HGH Bangalore	8,72,243	42,19,388	50,91,631	-	54,13,132	54,13,132
8	CEP - Kalwa	1,05,937	16,50,466	17,56,403	-	21,76,334	21,76,334
9	CEP- Kannaginagar Chennai	3,89,485	-	3,89,485	-	7,81,745	7,81,745
10	CEP - Nalasopara	4,28,245	-	4,28,245	-	7,50,331	7,50,331
11	CEP - North Chennai	-	50,65,249	50,65,249	-	41,74,573	41,74,573
12	Emergency Relief - Chennai	1,69,900	1,30,000	2,99,900	-	-	-
13	Empowering Women Rehabilitation & Restoration- NB	9,23,467	30,90,414	40,13,881	16,40,951	24,81,455	41,22,406
14	Fund Raising and CSR	-	-	-	26,78,007	-	26,78,007
15	Manipur Relief	-	49,34,434	49,34,434	-	-	-
16	Mukti Bike Challenge	6,98,515	1,00,912	7,99,427	8,89,484	-	8,89,484
17	Potter's Wheel	-	2,77,910	2,77,910	-	8,06,682	8,06,682
18	Protection of Children @ Risk - KP	-	122,75,250	122,75,250	-	94,26,613	94,26,613
19	Purnata Bhavan	50,300	-	50,300	1,20,000	-	1,20,000
20	Recovering , Restoring , holistic development of children- NE	-	63,33,522	63,33,522	-	93,92,136	93,92,136
21	Training Centre	15,38,767	8,28,649	23,67,416	-	29,77,613	29,77,613
22	Economic Recovery TF	-	-	-	-	24,60,869	24,60,869
23	Indirect Bangalore - COM	-	-	-	-	2,14,686	2,14,686
	Depreciation and amortization expense	25,21,035	-	25,21,035	21,82,386	-	21,82,386
	Total expenses	196,35,474	397,71,997	594,07,471	231,28,390	418,39,688	649,68,079
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)	(70,84,510)	70,51,362	(33,147)	(49,24,596)	(211,43,957)	(260,68,553)
VI	Exceptional items	-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)	(70,84,510)	70,51,362	(33,147)	(49,24,596)	(211,43,957)	(260,68,553)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)	(70,84,510)	70,51,362	(33,147)	(49,24,596)	(211,43,957)	(260,68,553)
	Appropriations Transfer to funds						
	Transfer from funds						
	Balance transferred to General Fund	(70,84,510)	70,51,362	(33,147)	(49,24,596)	(211,43,957)	(260,68,553)



OASIS INDIA
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2024

Amount in Rs.

Particulars		FY 2023-24	FY 2022-23
A.	Opening Balance		
	Cash and bank balances	56,45,171	3,70,23,028
B.	Income Received During the Year		
I	Donations and Grants	5,92,03,540	3,82,89,085
II	Fees from Rendering of Services	-	-
III	Sale of Goods	-	-
IV	Other income	1,71,390	6,19,359
	Total Income Received During the Year	5,93,74,930	3,89,08,443
C.	Other Receipts		
	(i). Asset WDV Sold	26,110	37,443
	(ii). Refund of Rental Deposit	-	1,45,000
	(iii). TDS refund	-	-
		26,110	1,82,443
	Total (A+B+C)	6,50,46,211	7,61,13,914
D.	Expenses Paid During the Year		
I	Material Purchased	-	-
II	Donations/contributions paid (including Sub-granting)	-	-
III	Employee benefits expense	3,29,10,713	3,83,07,668
IV	Finance costs	-	-
V	Fixed Assets Purchased During the Year	6,01,137	20,31,121
VI	Other expenses	1,31,99,229	1,45,72,425
VII	Programme expenses	1,11,51,404	1,33,27,746
VIII	Miscellaneous Expenses	19,428	17,584
	Total expenses	5,78,81,911	6,82,56,543
E.	Other Payments		
	(i). Gas Deposit	-	7,200
	(ii). Rental Depsolt	1,50,000	2,05,000
	(iii). Internet Security Deposit	-	-
	(iv). Oasis Academy- Deposit	-	20,00,000
		1,50,000	22,12,200
F.	Closing Balance		
	Cash and bank balances	70,14,300	56,45,171
	Total (D+E+F)	6,50,46,211	7,61,13,914

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No 007934S/S000065



Thomas Mathai

Partner

Membership No. 052141

For OASIS INDIA


Sundeep Shyam Sadarangani

President



Kimneihat Vaiphei

Secretary



Mangneoh Lungdim

Executive Director

Date : June 22, 2024

Place : Bangalore



OASIS INDIA
FOREIGN CONTRIBUTION
Projectwise Receipts & Payments for the year ended 31 March 2024

Amount in Rs.

Particulars		FY 2023-24	FY 2022-23
A.	Opening Balance		
	Cash and bank balances	56,45,171	370,23,028
B.	Income Received During the Year		
I	Donations and Grants	592,03,540	382,89,085
II	Fees from Rendering of Services	-	-
III	Sale of Goods	-	-
IV	Other income	1,71,390	6,19,359
	Total Income Received During the Year	593,74,930	389,08,443
C.	Other Receipts		
	(i). Asset WDV Sold	26,110	37,443
	(ii). Refund of Rental Deposit	-	1,45,000
	(iii). TDS refund	-	-
		26,110	1,82,443
Total (A+B+C)		650,46,211	761,13,914
D.	Expenses Paid During the Year		
1	Administrative Bangalore	87,51,422	104,53,085
2	APF- APPI	-	-
3	Aruna- Drop- in- Centre	26,02,375	39,61,640
4	Blue Edge - Empowering Lives Chennai	20,343	-
5	Blue Edge - Empowering Lives Mumbai	36,741	10,22,778
6	CE Oasis Academy and FFL- Assam	14,60,399	17,68,149
7	CEP - HGH Bangalore	51,41,938	57,28,902
8	CEP - Kalwa	17,65,827	22,12,040
9	CEP- Kannaginagar Chennai	3,89,485	7,81,745
10	CEP - Nalasopara	4,54,296	13,08,451
11	CEP - North Chennai	51,15,771	43,36,341
12	Emergency Relief - Chennai	2,99,900	-
13	Empowering Women Rehabilitation & Restoration- NB	40,71,947	47,74,600
14	Fund Raising and CSR	-	26,56,104
15	Manipur Relief	49,34,434	-
16	Mukti Bike Challenge	7,99,427	8,89,484
17	Potter's Wheel	2,77,910	8,06,682
18	Protection of Children @ Risk - KP	123,85,199	102,63,138
19	Purnata Bhavan	50,300	1,20,000
20	Recovering , Restoring , holistic development of children- NE	63,33,522	93,78,959
21	Training Centre	23,89,539	30,87,770
23	Economic Recovery TF	-	24,60,869
24	Indirect Bangalore - COM	-	2,14,686
	Fixed Assets Purchased During the Year	6,01,137	20,31,121
	Total expenses	578,81,911	682,56,544
E.	Other Payments		
	(i). Gas Deposit	-	7,200
	(ii). Rental Deposoit	1,50,000	2,05,000
	(iii). Internet Security Deposit	-	-
	(iv). Oasis Academy- Deposit	-	20,00,000
		1,50,000	22,12,200
F.	Closing Balance		
	Cash and bank balances	70,14,300	56,45,171
Total (D+E+F)		650,46,211	761,13,914



OASIS INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 1 Brief about the entity

OASIS INDIA (OASIS INDIA or The Society) is a Not for Profit organization registered as a society under Karnataka Societies Registration Act, 1960 with its registered office in Bangalore and its has Branches at Mumbai, Chennai and North East(Manipur & Assam) to carry out various activities which are elaborated below.

The broad approaches employed across all locations for the programme are:

- 1. Education:** Education is of high importance for children to help them become successful in life school. However, the children we work with are often not motivated to study. Also their parents are not in a position to assist and support. The educational activities run by Oasis India helps facilitate learning and support children succeed in mainstream education.
- 2. Skilling:** aims at equipping and enhancing the capacity of local community members to make constructive use of their time through activities that contribute to their well-being. Women and young girls are equipped with skill that will enable them to take up alternate employment. Youth who are sitting idle are equipped and empowered in Computer skills, Spoken English and Life skills to build capacity for employment.
- 3. Sports:** It is important to channelize the energy of young girls and boys so that they are not distracted by the antisocial activities in the community. It is also important to mentor them so that they make right choices. Sports is a medium to equip children in skills of one particular game. It instils a sense of discipline. Currently the children are learning football, kabaddi. Self-defence and fitness training helps the girls learn to stay safe.
- 4. Rehabilitation:** This aims at protecting children at risk as well as women who voluntarily leave the situation of exploitation. A residential facility, day care and night shelter protect the children. Counselling, mentoring and personal care to those who have undergone traumatic experiences in life due to trafficking and help them come to terms with their past and move forward in their lives with a sense of hope and confidence.
- 5. Community building:** aims at greater involvement from community members to see community transformation through ownership and formation of change agent groups. All those we work with are encouraged to be a part of a community group so that that can be a source of encouragement and support and address issues in their community so that all who live there can thrive and flourish. Mass awareness, medical camps etc. help to create visibility and initiate participation in programmes.
- 6. Prevention:** All the above interventions support to prevent human trafficking In addition, Awareness, formation of Community Vigilant Groups, AHT clubs can all come together to create a safe community.

The society has registration under 01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961, with unique registration number "AAAAO0032DE20161" dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 12A which was valid till Assessment Year 2021-22 is with Reg No. Trust/718/10A/Vol. BII/0-13/95/CIT-II dated 06-07-1994).

The society also has registration under 11-Clause (i) of first proviso to sub-section (5) of section 80G "Amended Section 80G" of the Income Tax Act, 1961, with unique registration number "AAAAO0032DF20219" dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 80G which was valid till Assessment Year 2021-22 is with Reg No. DIT(E) BLR/80G(R)/223/AAAAO0032D/ITO(E)-2/Vol2008-2009 dated 09-09-2008).

The society has received permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept foreign contributions. The organization has been registered for carrying out Religious and Social activities nature with the registration number 094420728 Last Reviewed on 04-09-2023.

Current FCRA Certificate Validity: From 01/10/2023 To 30/09/2028.



OASIS INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 2 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:

The financial statements have been prepared and are presented under Cash basis of accounting (excepting in respect of interest income) since the Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable as the Society does not carry on commercial, industrial or business activities. The financial statements are presented in Indian rupees.

In view of unavailability of opening unrestricted and restricted funds balances, the surplus/ deficit of current year/ previous year restricted funds is transferred to General Funds except in the case of one of the donors (APPI) where such break up is known and the unspent balance thereof is carried forward as restricted funds balance.

b. Property, Plant and Equipment & Depreciation:

Freehold Land included within Property, Plant, and Equipment is carried at cost of acquisition. Other items of Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.

Property, Plant and Equipment received in kind are capital at invoice value and corresponding credit is given to Capital Reserve Account. Annual depreciation on such Property, Plant and Equipment will be recouped from Capital Reserve.

Depreciation on Property, Plant and Equipment (other than Freehold Land) is ascertained on the Written Down Value Method at the rates prescribed under the Income Tax Rules, 1962. From the year under review, the rate of depreciation adopted is 10% (as opposed to 5% considered till the preceding year) considering that the Society's owned buildings are in the nature of boarding houses for its beneficiaries.

c. Contingent Liabilities:

The Society prepares its financial statements on cash basis of accounting. There are no Contingent Liabilities as on 31st March 2024 or as on 31st March 2023.

d. Retirement Benefits/Other Benefits:

The Society has a contract with the Life Insurance Corporation of India (LIC), an insurance company, under their Group Gratuity Cash Accumulation Scheme, to take care of the gratuity liability of the Society. During the year, the Society has paid an amount of Rs 18,03,650, of which an amount of Rs 3,82,520 (provided in books in earlier years on being funded by donor and not paid over to LIC) has been charged off to the provision and the remaining amount of Rs 14,21,130 has been charged as expense, including premium towards life cover. During the year LIC has directly settled gratuity claims aggregating to Rs 5,54,570.

Under the Scheme, an employee who has completed the vesting period of service (5 years), is entitled to fifteen days' eligible salary for each completed year of service, subject to a maximum limit of Rs 20,00,000. The Plan also envisages benefits for the anticipated service period in the unfortunate event of death while in service before normal retirement age. (the additional benefit is beyond the statutory liability).

Following the Society's cash basis of accounting, no actuarial ascertainment of year end gratuity liability has been done.

The closing balance of funds lying under the Scheme with the LIC as at 31 March 2024 was Rs 66,00,538.67 (Previous year Rs 49,50,737).

e. Taxation:

The society is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

f. Cash and bank balances:

Cash and bank balances comprises of cash on hand and Balances with banks.

g. Advance receipt from sale of Property:

PB sale proceed was initiated in the FY 2012-13 by COM. The advance amount received is Rs. 2,05,00,000/- during the FY 2012-13 and FY 2013-14. After long negotiations with the Buyer by our COM, though the sale agreement made in the FY 2012-13, the buyer even after waiting for 6 years has refused to settle the sale as per the agreement. The organisation and the buyer Mr. Philip Lobo are under mutually discussions to protect the property Legally.

h. Projectwise Income & Expenditure and Projectwise Receipts & Payments:

In addition to the Income & Expenditure and Receipts & Payments prepared on the natural heads of account basis, the Society has also prepared these statements on the functional or project-wise head basis to facilitate the users and the project funders.

i. Previous Year figures:

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.



OASIS INDIA
FOREIGN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 3 NPOs Funds

Amount in Rs.					
Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	108,32,372	593,74,323	594,07,471	107,99,225
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-	-	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds				
	(a). Capital Reserve	-	-	-	-
(B)	Restricted Funds				
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	-	-	-	-
2	Designated Funds				
	(a). APPI	-	-	-	-
Total		108,32,372	593,74,323	594,07,471	107,99,225
Previous Year (PY)		369,00,925	388,99,525	649,68,078	108,32,372



OASIS INDIA
 FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

		31 March 2024	31 March 2023																												
4	Other long-term liabilities																														
(a)	Advance from customers	-	-																												
(b)	Others	2,05,00,000	2,05,00,000																												
	Total Other long-term liabilities	2,05,00,000	2,05,00,000																												
5	Provisions	<table border="1"> <thead> <tr> <th colspan="2">Long term</th> <th colspan="2">Short term</th> </tr> <tr> <th>31 March 2024</th> <th>31 March 2023</th> <th>31 March 2024</th> <th>31 March 2023</th> </tr> </thead> <tbody> <tr> <td colspan="4">(a) Provision for employee benefits</td> </tr> <tr> <td>(i)</td> <td>Provision for gratuity</td> <td>-</td> <td>3,82,520</td> </tr> <tr> <td>(ii)</td> <td>Provision for leave Encashment</td> <td>-</td> <td>-</td> </tr> <tr> <td>(b)</td> <td>Other provisions</td> <td>-</td> <td>-</td> </tr> <tr> <td></td> <td>Total Provisions</td> <td>-</td> <td>3,82,520</td> </tr> </tbody> </table>		Long term		Short term		31 March 2024	31 March 2023	31 March 2024	31 March 2023	(a) Provision for employee benefits				(i)	Provision for gratuity	-	3,82,520	(ii)	Provision for leave Encashment	-	-	(b)	Other provisions	-	-		Total Provisions	-	3,82,520
Long term		Short term																													
31 March 2024	31 March 2023	31 March 2024	31 March 2023																												
(a) Provision for employee benefits																															
(i)	Provision for gratuity	-	3,82,520																												
(ii)	Provision for leave Encashment	-	-																												
(b)	Other provisions	-	-																												
	Total Provisions	-	3,82,520																												



Amount in Rs.

		31 March 2024	31 March 2023
7 Other non-current assets			
(a) Security Deposits		20,00,000	20,00,000
(b) Rental Deposit		6,44,624	4,94,624
(c) Gas Cylinder Deposit		40,910	40,910
(d) Telephone Deposit		8,500	8,500
(e) Water Deposit		2,600	2,600
(f) Electricity Deposit		52,370	52,370
Total other non-current other assets		27,49,004	25,99,004
8 Cash and Bank Balances			
A Cash and cash equivalents			
(a) On current accounts		-	-
(b) Cash credit account (Debit balance)		-	-
(c) Fixed Deposits			
-> Deposits with original maturity of less than three months		-	-
(d) Cheques, drafts on hand		-	-
(e) Cash on hand		75,264	1,28,856
Total	(I)	75,264	1,28,856
B Other bank balances			
(i) Bank Deposits			
-> Earmarked Bank Deposits		-	-
-> Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
-> Margin money or deposits under lien		-	-
(ii) Balances with banks		69,39,036	55,16,315
(iii) Others		-	-
Total other bank balances	(II)	69,39,036	55,16,315
Total Cash and bank balances	(I+II)	70,14,300	56,45,171
<i>Breakup of the above Note is as follows:-</i>			
FOREIGN CONTRIBUTION			
(i). Cash on Hand		75,264	1,28,856
(ii). Bank Balances			
(a). Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act			
STATE BANK OF INDIA-XXXXXXXXXXXX75344		33,16,988	49,41,620
STATE BANK OF INDIA-XXXXXXXXXXXX38923		15,592	15,177
KOTAK MAHINDRA BANK LIMITED-XXXXX72467		2,19,627	2,49,221
KOTAK MAHINDRA BANK LIMITED-XXXXX92632		2,70,958	83,049
KOTAK MAHINDRA BANK LIMITED-XXXXX05909		5,22,181	4,611
KOTAK MAHINDRA BANK LIMITED-XXXXX75450		23,20,856	2,10,637
KOTAK MAHINDRA BANK LIMITED-XXXXX49960		2,72,834	12,000
(b). Others		-	-
Total		70,14,300	56,45,171
9 Other current assets			
(a) Interest accrued on SB Account		1,412	2,019
(b) Others		11,818	-
Total		13,230	2,019



	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
10 Other income						
(a) SB Interest Income	1,58,891	-	1,58,891	6,06,362	-	6,06,362
(b) FD Interest Income	-	-	-	-	-	-
(c) Dividend Income	-	-	-	-	-	-
(d) Net gain on sale of investments	-	-	-	-	-	-
(e) Profit on Sale of Property, Plant and Equipment	11,892	-	11,892	4,079	-	4,079
(f) Donation-in-Kind	-	-	-	-	-	-
(g) Interest Income on Income Tax Refund	-	-	-	-	-	-
(h) Other non-operating income	-	-	-	-	-	-
Total other income	1,70,783	-	1,70,783	6,10,441	-	6,10,441
11 Employee benefits expense (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	92,76,019	182,77,114	275,53,133	111,10,936	180,37,273	291,48,209
(b) Contribution to provident and other funds	6,45,193	12,09,263	18,54,456	7,85,130	10,96,180	18,81,310
(c) Gratuity expenses (Including LIC Premium for Gratuity Scheme)	14,21,130	-	14,21,130	1,34,728	2,99,051	4,33,779
(d) Staff Insurance, welfare and Training expenses	6,21,981	10,77,493	16,99,474	9,54,448	10,51,233	20,05,681
Total Employee benefits expense	119,64,322	205,63,871	325,28,193	129,85,242	204,83,737	334,68,978
12 Depreciation and amortization expense						
(a) on tangible assets	25,21,035	-	25,21,035	21,82,386	-	21,82,386
(b) on intangible assets	-	-	-	-	-	-
Total Depreciation and amortization expense	25,21,035	-	25,21,035	21,82,386	-	21,82,386
13 Other Expenses						
(i) Electricity, Water, Power and fuel	1,89,706	6,11,386	8,01,092	2,90,517	5,07,196	7,97,713
(ii) Volunteer Charges including Festival Gift	9,27,143	28,87,058	38,14,201	5,40,767	24,29,107	29,69,874
(iii) Repairs and/or maintenance - Program	1,67,789	7,13,004	8,80,793	5,24,801	10,39,922	15,64,723
(iv) Repairs and/or maintenance - Others	3,29,659	4,29,974	7,59,633	3,15,613	7,86,554	11,02,167
(v) Vehicle Insurance	15,452	9,908	25,360	15,791	18,069	33,860
(vi) Rent, Rates and taxes, excluding, taxes on income	7,87,443	36,14,471	44,01,914	8,35,174	36,97,032	45,32,206
(vii) Travelling expenses including inter-city, Overseas / International Travel etc.	4,51,674	3,78,876	8,30,550	13,70,314	6,57,662	20,27,976
(viii) Auditor's remuneration	-	-	-	-	-	-
(ix) Printing and stationery	64,358	75,801	1,40,159	85,038	1,12,288	1,97,326
(x) Fund Raising and/or Communication expenses	17,008	12,372	29,381	46,185	-	46,185
(xi) Legal and/or professional charges including Internal Audit Fee	4,66,597	2,23,203	6,89,800	7,86,293	38,000	8,24,293
(xii) Advertisement and/or publicity	-	-	-	-	-	-
(xiii) Promotion expenses including Stakeholder Meeting etc.	3,060	17,824	20,884	1,63,733	9,776	1,73,509
(xiv) Commission	-	48,000	48,000	2,303	9,697	12,000
(xv) Telephone and/or Internet Charges	86,932	91,994	1,78,926	1,02,919	1,27,688	2,30,607
(xvi) Registration and/or Renewal Fees/Charges	83,741	31,543	1,15,284	1,44,759	-	1,44,759
(xvii) Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xviii) Postage and Courier Charges/Expenses	10,003	2,642	12,645	14,612	3,062	17,674
(xix) Office Maintenance, Meetings & Administrative expenses	1,82,645	2,44,838	4,27,484	2,02,760	1,13,565	3,16,325
(xx) Loss on sale of Property, Plant and Equipment	18,944	4,179	23,123	-	-	-
Total	38,02,155	93,97,075	131,99,229	54,41,578	95,49,618	149,91,196



OASIS INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

14	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(A)	Human trafficking Prevention						
1	Awareness - Rallies and/or Street Play	25,346	75,954	1,01,300	5,388	82,522	87,910
2	Awareness Sessions in Schools and/or colleges	7,267	22,157	29,424	-	79,973	79,973
3	Formation OF AHT Clubs and/or CVG in Schools	10,408	30,410	40,818	-	78,544	78,544
4	Training & Programme and/or Workshop for Community	4,425	26,246	30,671	-	16,843	16,843
5	Training Programme and/or Workshop for Stake Holders	-	-	-	-	4,541	4,541
6	Network/Government CWC and/or Case Referrals	3,903	22,483	26,386	1,152	1,25,498	1,26,650
7	Consultation with the Networking Organisations	-	-	-	18,426	46,598	65,024
8	Survey in the community	-	17,494	17,494	2,687	3,768	6,455
9	Source area visit and forum meetings	-	30,558	30,558	-	-	-
	Sub-Total (A)	51,349	2,25,302	2,76,651	27,653	4,38,287	4,65,940
(B)	Food & Shelter						
1	Nutrition DCC	-	5,00,625	5,00,625	-	3,26,502	3,26,502
2	Nutrition NSG	-	4,77,892	4,77,892	-	4,30,900	4,30,900
3	Nutrition NSB	-	4,08,767	4,08,767	-	3,71,447	3,71,447
4	Nutrition- Group Home 1	-	3,44,786	3,44,786	-	2,61,651	2,61,651
5	Nutrition- Group Home 2	-	1,57,311	1,57,311	-	1,28,229	1,28,229
6	Shelter- NSG	-	69,497	69,497	-	-	-
7	Shelter NSB	-	9,494	9,494	-	9,908	9,908
	Sub-Total (B)	-	19,68,372	19,68,372	-	15,28,637	15,28,637
(C)	Health and Psychosocial Care						
1	Medical Camp	7,425	17,763	25,188	4,422	22,271	26,693
2	Health Care	13,632	1,43,568	1,57,200	27,849	1,04,183	1,32,032
3	Mass Health Awareness Session	-	13,351	13,351	2,111	16,458	18,569
4	Group Counselling	-	4,946	4,946	3,757	2,119	5,876
5	Psychosocial	-	-	-	9,240	25,193	34,433
	Sub-Total (C)	21,057	1,79,628	2,00,685	47,380	1,70,223	2,17,603
(D)	Education						
1	After School Programme	11,874	13,34,222	13,46,096	9,959	23,08,046	23,18,005
2	Informal Education and/or Adult Literacy	-	-	-	30,174	20,535	50,709
3	School Network	-	48,629	48,629	-	6,750	6,750
4	Educational Outing and/or Exposure Visit	324	39,386	39,710	-	1,41,109	1,41,109
5	Events - National Days	-	19,345	19,345	61,465	38,700	1,00,165
6	Life Skills and Advocacy Session	6,378	1,00,963	1,07,341	8,545	48,687	57,232
7	Events - National Days	-	32,950	32,950	-	14,348	14,348
8	Computer Education ASP	3,926	30,596	34,522	-	52,093	52,093
9	Hobby Classes - Vacation Camp	-	27,738	27,738	-	66,290	66,290
	Sub-Total (D)	22,501	16,33,830	16,56,331	1,10,142	26,96,558	28,06,700



(E)	Skillling						
1	Vocational Skills Training	1,697	71,129	72,826	1,09,128	47,269	1,56,397
2	Tailoring	17,376	1,63,710	1,81,086	30,726	4,74,139	5,04,865
3	Patient Care and Child Care	-	-	-	-	78,655	78,655
4	Computer Education Vocational Skills	-	14,695	14,695	-	36,532	36,532
5	Job Placement	-	8,040	8,040	-	1,310	1,310
6	Baking and/or Cookery	10,944	5,894	16,838	-	1,30,275	1,30,275
7	Hair Dressing and Beautician Course	1,22,365	2,01,897	3,24,262	-	2,81,643	2,81,643
8	General Expenses	6,123	4,096	10,219	-	1,18,728	1,18,728
9	Home Based Income Generation	-	-	-	-	19,581	19,581
10	Agro Base Training	30,000	25,000	55,000	-	5,97,320	5,97,320
11	Training on Organic Farming	-	-	-	-	-	-
12	Livestock Management Training	-	27,400	27,400	-	4,61,570	4,61,570
13	Livelihood Support to SHG	-	-	-	-	2,72,954	2,72,954
	Sub-Total (E)	1,88,506	5,21,860	7,10,366	1,39,854	25,19,976	26,59,830
(F)	Sports						
1	Coaching in Sports for Boys	3,000	6,67,630	6,70,630	21,318	6,03,715	6,25,033
2	Coaching in Sports Girls	22,180	17,481	39,661	-	89,850	89,850
3	Friendly Matches and/or Practice Sessions	4,500	91,193	95,693	-	1,21,919	1,21,919
4	Football for Life - Sarika	-	-	-	-	8,747	8,747
5	Tournaments - Sports	-	29,788	29,788	-	-	-
	Sub-Total (F)	29,680	8,06,092	8,35,772	21,318	8,24,230	8,45,548
(G)	Rehabilitation and Reintegration						
1	Residential Care- Accommodation	53,385	1,78,655	2,32,040	1,22,236	1,84,846	3,07,082
2	Basic Education	7,443	24,910	32,353	33,240	50,266	83,506
3	Group Home 1	18,290	2,02,277	2,20,567	32,028	1,99,836	2,31,864
4	Group Home 2	-	1,70,780	1,70,780	-	99,684	99,684
5	Referral	-	38,020	38,020	975	1,475	2,450
6	Home Investigation	2,679	8,964	11,643	14,140	15,810	29,950
7	Reintegration	1,289	4,315	5,604	15,436	31,356	46,792
	Sub-Total (G)	83,087	6,27,920	7,11,007	2,18,055	5,83,273	8,01,328
(H)	Community Building Initiative						
1	Community Mobilisation	1,468	4,443	5,911	8,718	6,267	14,985
2	Change Agents- General	6,438	47,655	54,093	15,307	97,077	1,12,384
3	Self Help Group	1,796	17,958	19,754	-	-	-
4	Change Agents- Sarika	-	16,785	16,785	-	-	-
5	CA Gathering	-	9,655	9,655	-	5,199	5,199
6	CBO Get Together	416	3,410	3,826	4,983	14,007	18,990
7	Swatch Bharat Abhiyan	-	35,490	35,490	-	34,410	34,410
8	Community Engagement Events	1,751	1,30,174	1,31,925	-	2,46,110	2,46,110
9	Programme Management Committee	-	-	-	7,350	34,231	41,581
10	Networking	-	2,035	2,035	6,878	42,860	49,738
11	Training/Workshop on Holistic Model	106	52,275	52,381	-	59,540	59,540
12	Network with Local Partners	-	-	-	-	13,101	13,101
13	Youth Team Bldg Activity	3,241	15,678	18,919	-	-	-
14	N/W with Secondary Stakeholders (CBO Training)	-	381	381	-	-	-
15	Sports Tournament- CBO	-	-	-	11,852	3,586	15,438
	Sub-Total (H)	15,216	3,35,939	3,51,155	55,088	5,56,388	6,11,476
(I)	Self Help Groups						
1	Meetings- Refreshment SHG	-	-	-	-	39,458	39,458
2	Stationery - SHG	-	-	-	-	10,626	10,626
3	Conveyance- SHG	-	-	-	-	4,711	4,711
	Sub-Total (I)	-	-	-	-	54,795	54,795
(J)	General Sessions						
1	Celebration Event	43,476	1,72,683	2,16,159	30,222	2,57,483	2,87,705
2	Events	219	8,981	9,200	14,638	14,627	29,265
3	Picnic- Women	-	63,290	63,290	-	56,744	56,744
	Sub-Total (J)	43,695	2,44,954	2,88,649	44,860	3,28,854	3,73,714



14	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(K)	Sustainability						
1	Food Cart- Food Cart	-	-	-	-	3,85,040	3,85,040
2	Gas Connection- Food Cart	-	-	-	-	1,12,130	1,12,130
3	Vessels- Food Cart	-	-	-	-	1,50,001	1,50,001
4	Dosa Counter Cart- Dosa Counter	-	-	-	-	84,960	84,960
5	Gas Connection- Dosa Cart	-	-	-	-	18,000	18,000
6	Dosa Stove, Boxes- Dosa Counter	-	-	-	-	80,000	80,000
7	Sewing Machine (Juki Industrial)	-	-	-	-	3,42,440	3,42,440
8	Tailoring Resources	-	-	-	-	72,415	72,415
9	Conveyance	-	-	-	-	26,882	26,882
10	Transportation	-	-	-	-	34,462	34,462
11	Bakery Lease Deposit (Non-Refundable)	-	-	-	-	20,000	20,000
12	Bakery Rent	-	-	-	-	24,000	24,000
13	Bakery Set Up	-	-	-	-	3,18,954	3,18,954
14	Salon Rent	-	-	-	-	24,000	24,000
15	Salon Set Up	-	-	-	-	2,42,146	2,42,146
16	Business Training	-	-	-	-	25,010	25,010
17	Legal / Documentation	-	-	-	-	1,11,244	1,11,244
	Sub-Total (K)	-	-	-	-	20,72,684	20,72,684
(L)	Mukti Bike Challenge						
1	Accommodation	2,06,637	30,493	2,37,130	3,02,592	-	3,02,592
2	Bike Transportation	69,234	10,416	79,650	3,24,264	-	3,24,264
3	Local Travel/ Conveyance	35,845	4,545	40,390	1,10,369	3,247	1,13,616
4	Others MBC	34,497	3,436	37,933	3,150	3,846	6,996
5	Petrol	29,575	4,449	34,024	54,736	-	54,736
6	Printing & Stationery	12,538	2,206	14,744	14,514	1,483	15,997
7	Refreshments/ Food	77,704	8,961	86,665	69,899	9,914	79,813
8	Repairs & Maint / Servicing Vehicle	482	72	554	4,960	-	4,960
9	Media	10,431	1,569	12,000	5,000	-	5,000
10	Bus Rental Bus Charges	2,39,546	56,038	2,95,583	-	-	-
	Sub-Total (L)	7,16,488	1,22,185	8,38,673	8,89,484	18,490	9,07,974
(M)	Chennai Flood Relief						
1	Flood Relief Material	1,69,900	1,30,000	2,99,900	-	-	-
	Sub-Total (M)	1,69,900	1,30,000	2,99,900	-	-	-
(N)	Setup Cost						
1	Hostel Setup Cost	-	-	-	-	-	-
2	Nalasopara ASP	-	-	-	-	-	-
3	Computer Lab Kalwa	-	-	-	-	-	-
	Sub-Total (N)	-	-	-	-	-	-
(O)	Manipur Emergency						
1	Manipur Emergency Humanitarian Relief	-	30,02,025	30,02,025	21,21,96,041	21,21,96,041	42,43,92,083
	Sub-Total (O)	-	30,02,025	30,02,025	-	-	-
	Total Programme expenses	13,41,480	97,98,106	1,11,39,586	15,53,834	1,17,92,396	1,33,46,229



OASIS INDIA
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

15	Miscellaneous Expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Learning & Development Centre	-	-	-	-	-	-
2	Lease Agreement Charges	2,145	12,945	15,090	3,610	13,938	17,548
3	Interest On TDS	538	-	538	36	-	36
4	Written off like old TDS receivables etc.	-	-	-	9,61,705	-	9,61,705
5	Other General Expenses	3,800	-	3,800	-	-	-
	Total Miscellaneous Expenses	6,483	12,945	19,428	9,65,351	13,938	9,79,289

