Registration No. **F -- 1894**

Name of the Public Trust: **CANCER PATIENTS AID ASSOCIATION.**

For the Accounting Period Ending On: 31st March 2022

AUDITOR'S REPORT

I have audited the attached Balance Sheet of Cancer Patients Aid Association as on 31st March, 2022, together with Income & Expenditure Account of the Trust for the year ended on that date.

These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

I have conducted audit in accordance with Auditing Standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the Accounting Principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. I believe that our audit provides reasonable basis for opinion.

Subject to our above remarks, we report that:

a) The accounts of the Trust are maintained regularly and they are in accordance with the provisions of the Act and the Rules.

b) The receipts and disbursements are properly and correctly shown in the accounts.

c) The cash balance and vouchers in the custody of the Trustees on the date of the audit were in agreement with the Accounts.

d) All books, deeds, accounts vouchers or other documents or records required by me were produced before me.

e) The Trust maintains the Register of Movable and Immovable properties. The changes if any, in this regard are communicated to the head office from time to time. No defect or inaccuracy in this regard was reported in the previous Auditors' Report.

f) The trustees and the accountant appeared before me and furnished the information required from time to time.

Shah Shroff & Associates MUMBAI FRN 128920W Chartered Accountants

A 703, Winsway Complex, Old Police Lane, Andheri (E), Mumbai - 400 069.
Tel.: +91-22 - 6127 7488 / 6697 3268 Email : shahshroff@gmail.com

g) No property or funds of the Trust were applied for any object or purposes other than the object or purpose of the Trust.

h) The following amounts were outstanding for more than one year as on the last day of the accounting period.

Sr No	Particulars	Amount (Rs)
i)	Deposit with KGM Hospital Trust	25,00,000/-
ii)	Deposits for Office Premises	9,83,125/-
iii)	Other Deposits (Telephone, Energy, Water etc.)	2,26,355/-
v)	Advance to Suppliers	3,36,628/-

i) During the period under review, the Trust carried out certain repair works, amounting to Rs.4,30,465/- Quotations for repairs exceeding Rs.5000/- were invited.

j) No money of the Trust has been invested contrary to the provision of Sec.35 of the Act.

k) There is no alienation of the immovable property contrary to the provision of Sec.36 of the Act.

l) No case of irregular, illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof has come to our notice and no such expenditure, failure, omission, loss or waste of money if any, was to the best of the knowledge and belief, caused in consequence of breach of trust or misapplication or any other misconduct on the part of Trustees or any other person while in management of the trust.

m) The Trust has filed budget in the form prescribed by Rule 16A or otherwise during the accounting period under review.

n) The requirements as to maximum and minimum number of Trustees have been complied with.

o) The meetings are held regularly as per rules and regulations of the Trust.

p) Minute book of the proceedings of the meeting is maintained.

q) None of the Trustees has any interest in the investment of the Trust.

r) None of the Trustees is either a debtor or a creditor of the Trust.

s) There were no irregularities pointed out by the auditors in the previous year accounts.

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

t) In my opinion and to the best of my information and according to the explanation given to me, the said accounts give the information required by The Maharashtra Public Trusts Act, 1950 and the Bombay Public Trust Rules, 1951 in the manner so required and, on such basis, give a true and fair view in the case of the Balance Sheet of the state of Trust's affairs as on 31st March, 2022 and in case of the Income and Expenditure Account for the year ended on that date.

For Shah Shroff & Associates
Chartered Accountant
Firm Registration Number: 0128920W

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

CA YAHESH SHROFF
Membership No. 103277
UDIN: 22103277AWGWNJ2509

Place: Mumbai
Date: 27-09-2022

The Bombay Public Trusts Act, 1950

SCHEDULE - VIII

[Vide Rule 17 (1)]

Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION

Registration No. F - 1894

Balance Sheet As At 31st March 2022

FUNDS & LIABILITIES	F.Y.2021-22 Amount (Rs)	Amount (Rs)	F.Y.2020-21 Amount (Rs)	Amount (Rs)
Trusts Funds or Corpus :-				
Balance as per last Balance Sheet	19,943,461		19,943,461	
Add - Transferred during the year	-	19,943,461		19,943,461
Other Earmarked Funds :-				
(Created under the provisions of the trust deed or scheme or out of the Income)				
Depreciation Fund	-			
Sinking Fund	-			
Reserve Fund	-			
Any other Fund	-			
As per Schedule 'F' Annexed	20,976,796	20,976,796	39,977,239	39,977,239
Loans (Secured or Unsecured)				
From Trustees		-		
Liabilities :-				
For Expenses	7,030,955		9,939,095	
For Advances	16,410,001		16,424,369	
For Rent & Other Deposits	-		-	
Other Liabilities	2,214,848	25,655,804	3,040,537	29,404,001
Income and Expenditure Account :-				
Balance as per last Balance Sheet	160,315,388		135,751,657	
Add: Adjustment for last year closing Inventories	-			
	160,315,388		135,751,657	
Less : Appropriation, if any	-			
Add : Surplus as per Income and	13,301,512		24,563,731	
Less : Deficit Expenditure Account	-			
		173,616,901		160,315,388
Total Rs. ...		**240,192,963**		**249,640,088**

PROPERTY AND ASSETS	F.Y.2021-22 Amount (Rs)	Amount (Rs)	F.Y.2020-21 Amount (Rs)	Amount (Rs)
Immovable Properties :- (At Cost)				
Balance as per last Balance Sheet				
Additions during the year **(As per Schedule 'A' Annexed)**		11,644,896		12,938,773
Less : Sales during the year				
Depreciation up to date				
Investments :- (As per Schedule 'B' Annexed)				
Note : The market value of the above investments				
is Rs. 11,27,04,211/-		81,170,746		85,298,912
Furniture & Fixtures & Other Assets:-				
a Balance as per last Balance Sheet				
Additions during the year **(As per Schedule**		6,368,841		6,911,675
Less : Sales during the year **'C' Annexded)**				
Depreciation up to date				
b Inventories at Rehab. Centre (As per Schedule **'D'** Annexed)		3,226,410		3,191,738
Loans (Secured or Unsecured) : Good/doubtful				
Loans Scholarships				
Other Loans				
Advances :- (Includes Security Deposits)				
To Trustees				
To Employees **(As per Schedule**		10,014,894		10,702,126
To Contractors **'E' Annexed)**				
To Lawyers				
To Others				
! Income Outstanding :-				
Rent				
Interest	1,945,148		1,981,153	
Other Income	959,595	2,904,743	1,965,081	3,946,234
Cash and Bank Balances :-				
(a) In Current/Saving Account with Bank	29,909,370		24,249,840	
In Fixed Deposit Account with Bank	94,866,610		102,339,519	
(b) With the Trustee	-		-	
(c) With the Manager(Petty cash)	86,452	124,862,432	61,270	126,650,630
Total Rs. ...		**240,192,963**		**249,640,088**

Significant Accounting Policies and Notes to Accounts as per Schedule **' I '** annexed

For Shah Shroff & Associates
Chartered Accountants
Firm Registration No: 0128920W

Shah Shroff & Associates MUMBAI FRN 128920W Chartered Accountants

CA Yashesh Shroff
Membership No. 103277

Place : Mumbai
Date : 27-09-2022

The above Balance Sheet to the best of my/our belief contains a true accounts of the funds and Liabilities and of the Property and Assets of the Trust.

FOR CANCER PATIENTS AID ASSOCIATION

TRUSTEE

Cancer Patients Aid Association

Schedule "A" of Immovable Propery Referred to in Balance Sheet as at 31st March 2022

Sr.No.	Particulars	F.Y.2021-22 Amount (Rs.)	F.Y.2020-21 Amount (Rs.)
I	**Cancer Research And Medical Centre At Sumer Kendra -Worli**		
	Opening Balance	1,29,38,773	1,43,76,415
Less:	Depreciation @ 10%	12,93,877	14,37,642
	Closing Balance	**1,16,44,896**	**1,29,38,773**
	Total Rs...	**1,16,44,896**	**1,29,38,773**

Shah Shroff & Associates
MUMBAI
FRN 12[illegible]920W
Chartered Accountants

Cancer Patients Aid Association

Schedule "B" of Investments Referred to in Balance Sheet as at 31st March 2022

Sr. No.	Particulars	Balance as at 01.04.2021	Less: Sale/ Redemption during the year	Add: Purchase/Re-investments during the year	Balance as at 31.03.2022	Balance as at 31.03.2021
	Investments (at Cost)	Rs.	Rs.	Rs.	Rs.	Rs.
i)	ICICI Prudential Mutual Fund	2,79,98,675	1,81,27,216	1,09,99,450	2,08,70,909	2,79,98,675
ii)	UTI Mutual Fund	90,71,076	-	-	90,71,076	90,71,076
iii)	HDFC Mutual Fund	3,44,29,851	50,00,000	79,99,600	3,74,29,451	3,44,29,851
iv)	Sundaram Mutual Fund	1,37,99,310	-	-	1,37,99,310	1,37,99,310
	Total Rs...	**8,52,98,912**	**2,31,27,216**	**1,89,99,050**	**8,11,70,746**	**8,52,98,912**

Shah Shroff & Associates * Chartered Accountants * MUMBAI FRN 128920W

Cancer Patients Aid Association

Schedule 'C' of Movable Assets Referred to in Balance Sheet as at 31st March 2022

PART - I

Sr. No	Particulars	Rate	W.D.V. as at 01.04.2021	Date of Addition	Cost of Addition	Deduction	Total Assets	Dep. On Opening Balance	Dep. On Additions	Dep. On Deduction	Total Depreciation	W.D.V. as at 31.03.2022	W.D.V. as at 31.03.2021
I	**Movable Assets**												
1)	Instruments & Apparatus	15%	10,86,898				10,86,898	1,63,035			1,63,066	9,23,832	10,86,898
2)	X-Ray Machine	15%	735				735	110			110	625	735
3)	Teksonic Foetal Guard Machine	15%	7,486				7,486	1,123			1,123	6,363	7,486
4)	ECG Machine	20%	78,422	04-02-2022	25,000	63,382	40,040	-	753	15,040	15,793	24,247	78,422
5)	Air Conditioner	15%	1,29,619				1,29,619	19,443			19,443	1,10,176	1,29,619
6)	Digital X-Ray	40%	42,608				42,608	17,043			17,043	25,565	42,608
7)	Memography Machine	40%	-			-	-	-			-	-	-
8)	Hemocroma Plus Instrument	40%	11,293				11,293	4,518		-	4,518	6,775	11,293
9)	HPV Machine	40%	3,85,424				3,85,424	1,54,170			1,54,170	2,31,254	3,85,424
10)	MiniCentrifuge	40%	1,954				1,954	782	-	-	782	1,172	1,954
11)	Furniture & Fixture	10%	2,17,200	05-07-2021	25,960		2,43,160	21,720	1,913		23,633	2,19,527	2,17,200
12)	Hemocroma Microcuvettes Boditech	40%					-	-			-	-	1,14,685
13)	Office Equipments	15%	1,95,601				1,95,601	29,339			29,339	1,66,262	1,95,601
	Total (A)		21,57,240		50,960	63,382	21,44,818	4,11,283	2,666	15,040	4,29,020	17,15,798	22,71,925
14)	Computer	40%	3,95,011				3,95,011	1,58,005			1,58,004	2,37,007	3,95,011
		40%		06-05-2021	40,300		40,300		14,530		14,530	25,770	
		40%		07-02-2022	51,065		51,065		2,910		2,910	48,155	
		40%		03-11-2021	15,458		15,458		2,507		2,507	12,951	
		40%		01-09-2021	42,250		42,250		9,770		9,770	32,480	
	Total (B)		3,95,011	-	1,49,073	-	5,44,084	1,58,005	29,717	-	1,87,721	3,56,363	3,95,011
15)	Vehicles	15%	16,73,030	21-01-2022	6,66,084	-	23,39,114	2,50,955	18,888	-	2,69,844	20,69,270	16,73,030
	Total (C)		16,73,030	-	6,66,084	-	23,39,114	2,50,955	18,888	-	2,69,844	20,69,270	16,73,030
	Total (A + B + C) of Part I		42,25,281	-	8,66,117	63,382	50,28,016	8,20,243	51,271	15,040	8,86,585	41,41,431	43,39,966
	PART - II	(REHABILITATION DIVISION)											
1)	Furniture & Fixture	10%	57,802				57,802	5,780			5,780	52,022	57,802
2)	Office Equipment	15%	76,483		66,676		1,43,159	11,472	10,001		21,474	1,21,685	76,483
3)	Computer	40%	72,426				72,426	28,970			28,970	43,456	72,426
4)	Air Conditioner	15%	4,849				4,849	727			727	4,122	4,849
5)	Vehicles	15%	17,27,496				17,27,496	2,59,124	-		2,59,124	14,68,372	17,27,496
6)	Plant & Machineries	15%	6,32,653				6,32,653	94,898			94,898	5,37,755	6,32,653
	Total...(D) of Part II		25,71,709	-	66,676	-	26,38,385	4,00,973	10,001	-	4,10,974	22,27,411	25,71,709
	Grand Total (Part I + Part II)		67,96,990		9,32,793	63,382	76,66,401	12,21,216	61,272	15,040	12,97,560	63,68,841	69,11,675

Shah Shroff & Associates * Chartered Accountants * MUMBAI FRN 128920W

Cancer Patients Aid Association

Schedule "D" of Inventories Referred to in Balance Sheet as at 31st March 2022

Sr No	Particulars	F.Y.2021-22 Amount (Rs.)	F.Y.2020-21 Amount (Rs.)
	(As verified and certified by the Trustee and valued at cost or Market Value whichever is lower)		
1)	Raw Marerial (At Cost)	16,07,954	18,95,778
2)	Fininshed Goods (At cost or Market Value whichever is lower)	16,18,456	12,95,960
	TOTAL	**32,26,410**	**31,91,738**

Shah Shroff & Associates
MUMBAI
FRN 12[illegible]920W
Chartered Accountants

Cancer Patients Aid Association

Schedule "E" of Loans & Advances Referred to in Balance Sheet as at 31st March 2022

Sr No		Particulars	F.Y.2021-22 Amount (Rs.)	F.Y.2021-22 Amount (Rs.)	F.Y.2021-22 Amount (Rs.)	F.Y.2020-21 Amount (Rs.)
I)		Loans and Advances paid to Staff			65,000	18,000
II)		Advance Against Expenses			3,73,317	5,51,043
III)		Advance to others			10,21,120	11,39,120
IV)		**Deposits**				
	A)	For Office Premises				
	i)	Mumbai	34,61,125			
	ii)	Pune	18,000			
	iii)	Delhi	4,000	34,83,125		3089480
	B)	With Government Authorities		2,26,355	37,09,480	
V)		Provident Fund Receivable			32,499	32,499
VI)		Tax with Revenue Authorities				
	A)	CGST		6,44,734		
	B)	SGST		13,48,140		
	C)	Self Assessment Tax (A.Y.2020-21)		3,02,030		
	D)	Income Tax Refundable (A.Y. 2017-18)		1,29,930	24,24,834	42,34,319
VII)		Tax Deducted at Source			23,74,442	16,23,463
VIII)		Tax Collected at Source			14,202	14,202
		TOTAL			**1,00,14,894**	**1,07,02,126**

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Cancer Patients Aid Association

Schedule "F" of Other Earmark Funds Referred to in Balance Sheet as at 31st March 2022

Sr No	Particulars	F.Y.2021-22 Amount (Rs.)	F.Y.2020-21 Amount (Rs.)
1)	Teksonic Foetal Monitor Reserve Fund	6,363	7,486
2)	Cancer Insurance Policy Fund	-	37,51,412
3)	Cancer Medical Research Centre Bldg Fund	2,03,00,000	3,20,00,000
4)	Mazagaon Dock Ltd - HPV Project Fund	3,92,211	18,41,341
5)	Mazagaon Dock Ltd - CRS Fund	-	10,00,000
6)	Biochemistry Machine Fund	2,78,222	13,77,000
	Total Rs...	**2,09,76,796**	**3,99,77,239**

Shah Shroff & Associates
MUMBAI
FRN 12[illegible]920W
Chartered Accountants

The Bombay Public Trust Act, 1950

SCHEDULE - IX
[Vide Rule 17 (1)]

Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION

Registration No. F - 1894

Income and Expenditure Account for the year ending 31st March 2022

	EXPENDITURE	F.Y.2021-22 Amount (Rs)	F.Y.2021-22 Amount (Rs)	F.Y.2020-21 Amount (Rs)	F.Y.2020-21 Amount (Rs)		INCOME	F.Y.2021-22 Amount (Rs)	F.Y.2021-22 Amount (Rs)	F.Y.2020-21 Amount (Rs)	F.Y.2020-21 Amount (Rs)
To	**Expenditure in respect of Properties**										
	Rates, Taxes, Cesses	285,534		275,819		By	**Rent** (accrued)				
	Repairs and Maintenance	-		-			(realised)				
	Salaries	-		-							
	Insurance	14,531		-		By	**Interest** (accrued)				
	Depreciation (by way of provision of adjustments)	1,293,877		1,437,642			(realised)				
	Other Expenses	57,717	1,651,659	46,282	1,759,743		(i) On Securities				
							(ii) On Loans				
To	**Establishment Expenses**		26,002,121		26,950,271		(iii) On Bank Account (Saving Bank, a/c)	591,273		1,466,490	
To	**Remuneration to Trustees**		4,628,680		3,239,410		(iv) On FDR A/c & Earnmore Deposit A/c)	3,871,692		3,417,751	
							(v) On Others	-	4,462,966	145,628	5,029,869
To	**Remuneration** (in the case of a math) to the head of the math,										
	including his household expenditure, if any		-			By	**Dividend**		158,677		178,578
To	**Legal Expenses**		-			By	**Donations in Cash or Kind**		140,997,727		95,843,433
To	**Audit Fees**		472,000		442,500	By	**Grants**		-		
To	**Contribution and Fees**		-		131,490	By	**Income from other sources**				
							(i) Income from advertisements				
To	**Amount Written off:**						(ii) Income from Charity shows		2,750,000		5,408,087
To	a) Bad Debts / Deposits	142,955					(iii) Miscellaneous Income		5,280,634		1,545,255
	b) Loan Scholarship	-					(iv) Sundry Credit Balances Written Back		45,811		1,053,563
	c) Irrecoverable Rents	-					(v) Gain on Sale of Moveable Assets		-		101,760
	d) Other Items	-	142,955	346,920	346,920		(vi) Gain on Redemption of Investment		1,442,422		483,610
									-		-
To	**Provision for Income Tax**		-		540,000						
To	**Excess of Expenditure over Income from Activities of Rehabilitation Centre & Art Painting (As per schedule "G" annexed)**		2,378,598		3,699,175						
To	**Miscellaneous Expenses**		116,370		3,337,590	By	**Transfer from Reserve**				
To	**Depreciation**		1,297,560		1,788,325						
To	**Amount transferred to Reserve or Specific Funds**										
To	**Expenditure on Objects of the Trust**										
	a) Religious										
	b) Educational										
	c) i) Medical relief for Cancer Patients and Incidental expenses	102,878,882		38,787,155							
	ii) Souvenir advts. & charity Shows **(As per schedule ' H ' annexed)**	2,267,900	105,146,782	4,057,844	42,844,999						
	d) Relief of Poverty										
	e) Other Charitable Objects										
To	Surplus Carried over to Balance Sheet		13,301,512		24,563,731						
	Total Rs		155,138,236		109,644,154		**Total Rs**		155,138,236		109,644,154

Significant Accounting Policies and Notes to Accounts as per Schedule **' I '** annexed

As per our report of even date
For Shah Shroff & Associates
Chartered Accountants
Firm Registration No: 0128920W

CA Yashesh Shroff
Membership No. 103277

Place : Mumbai
Date : 27-09-2022

Shah Shroff & Associates MUMBAI FRN 128920W Chartered Accountants

FOR CANCER PATIENTS AID ASSOCIATION

TRUSTEE

Cancer Patients Aid Association

Schedule " G " of Statement Showing Total Income on Sale of Articles and Sales Arts & Paintings for the year ended 31st March 2022

Sr No	Particulars	F.Y.2021-22 Amount (Rs.)	Amount (Rs.)	F.Y.2020-21 Amount (Rs.)	Amount (Rs.)
A)	**Total Expenditure on Sale of Articles & Paintings**				
1.	Opening Stock		31,91,738		31,59,083
2.	Purchases				
a)	Purchases of Materials	65,52,664		26,22,277	
b)	Purchases of Paintings	10,12,200	75,64,864	14,15,795	40,38,072
3.	Direct expenses relating to making of Articles including wages		2,61,451		22,38,269
4.	Indirect Expenses incurred for Rehab activities		1,45,12,484		88,48,940
5.	Expenses of holding Exhibition of Paintings		1,10,826		64,717
6.	Depriciation machiniers & other assets		4,10,974		2,42,324
	Total Expenditure on Sale of Articles & Paintings (A)		**2,60,52,338**		**1,85,91,406**
B)	**Total Sales & Other Income**				
1.	Sales (Net)				
a)	Articles sold at Rehabilitation centre	1,66,19,917		77,87,330	
b)	Art Paintings	15,62,425	1,81,82,342	19,55,907	97,43,236
2.	Donations		1,18,000		84,000
3.	Interest		10,60,183		14,65,132
4.	Miscellaneous Income		6,75,831		1,65,800
5.	Closing Stock		32,26,410		31,91,738
	Total Income From Sale Of Articles & Paintings (B)		**2,32,62,766**		**1,46,49,907**
	Total Expenditure over Total Income (A - B)		**(27,89,572)**		**(39,41,499)**
Less	Depreciation not claimed and hence added back		(4,10,974)		(2,42,324)
	Net (Deficit)/ Surplus from Sale of Aricles & Paintings		**(23,78,598)**		**(36,99,175)**

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Cancer Patients Aid Association

Schedule " H " Of Statement Showing total Expenditure on other Object of the Trust for the year ended 31.03.2022

Sr No	Particulars	F.Y.2021-22 Amount (Rs.)	F.Y.2020-21 Amount (Rs.)
A)	**Total Expenditure on Charity Shows**		
1)	Total Expenses Incurred for Charity Shows during the year	22,67,900	40,57,844
	Total Expenditure On Advertisement in Souvenir and Charity Shows	22,67,900	40,57,844

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Cancer Patient Aid Association

Schedule 'I' of Significant Accounting Policies and Notes Annexed to and Forming Part of the Accounts for the year ended on 31st March 2022

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Accounting Concepts.

The Trust follows the Mercantile System of Accounting in accordance with Generally Accepted Accounting Principles in India and the accounting standards issued by The Institute of Chartered Accountants Of India. The Income and Expenditure is recognised on Accrual Basis.

2. Fixed Assets and Depreciation

Fixed Assets are stated at Cost less Depreciation. The cost of the fixed Assets includes all related expenses up to acquisition, installation & Capitalisation. In books of accounts, for the purpose of records, the depreciation has been provided on written down value basis in accordance with rate of Depreciation provided in Rule 5 of the Income Tax Rules. However, in accordance with section 11(6) of Income Tax Act, depreciation has not been claimed while computing taxable income. The Capital Expenditure incurred on acquisition of assets have been claimed as application of income of the current year while computing taxable income.

3. Investments

Quoted /Unquoted investments are stated at cost.

4. Revenue Recognition

The income is recognised on accrual basis.

5. Transactions of Foreign Currency Items

Donations in Foreign Currency are accounted as per the rate prevailing on the day of Receipt of the remittance.

6. Taxation

Provision for current year Income-tax Liability is based on assessable Profits/Income for the Current year as determined in accordance with Income-tax

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Act 1961.There are no significant timing differences as envisaged under A.S.22, hence no Provision has been provided for deferred tax liability and also deferred tax assets are not receognized in the accounts for the year under review.

B. NOTES TO ACCOUNTS

1. Inventories:

One of the several activities of the Trust consists of rehabilitating poor cancer affected patients by engaging them in making articles of Crafts, stationery articles, garments and decorating earthen pots, diyas etc. Inventories are valued at cost or market value whichever is lower

2. Previous year figures have been rearranged and regrouped wherever necessary.

As per our report of even date
For Shah Shroff & Associates
Chartered Accountant
Firm Registration Number: 0128920W

CA YASHESH SHROFF
Membership No.103277

Shah Shroff & Associates MUMBAI FRN 128920W Chartered Accountants

FOR CANCER PATIENTS AID ASSOCIATION

TRUSTEE

Place: Mumbai

Date: 27-09-2022

The Bombay Public Trusts Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending 31st MARCH, 2022

Name of Public Trust : CANCER PATIENTS AID ASSOCIATION

Registered No.F - 1894

		Amount (Rs.)	Amount (Rs.)
I.	**Income as shown in the Income and Expenditure Account (Schedule IX)**		15,51,38,236
II.	**Items not chargeable to Contribution unbder Section 58 and Rules 32 :**		
(i)	Donations received from other Public Trusts and Dharmadas		
(ii)	Grants received from Government and Local authorities		
(iii)	Interest on Sinking or Depreciation Fund		
(iv)	Amount spent for the purpose of secular eductation		
(v)	Amount spent for the purpose of medical relief	15,51,38,236	
(vi)	Amount spent for the purpose of veterinary treatment of animals		
(vii)	Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
(viii)	Deductions out of income from lands used for agricultural purposes :-		
(a)	Land Revenue and Local Fund Cess		
(b)	Rent payable to superior landlord		
(c)	Cost of production, if lands are cultivated by trust		
(ix)	Deductions out of income from lands used for non - agricultural purposes :-		
(a)	Assessment, cesses and other Government or Municipal Taxes		
(b)	Ground rent payable to the superior landlord ..		
(c)	Insurance premia		
(d)	Repairs at 10 per cent of gross rent of building ..		
(e)	Cost of collection at 4 per cent of gross rent of buildings let out		
(x)	Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
(xi)	Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		
	Total...		15,51,38,236
	Gross Annual Income chargeable to contribution Rs.		-

Amount of Contribution computed at the rate fixed under The Subsection (1) of section 58 and Payable -

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double - deduction.

Trust Address :
Unit No.6,Sumer Kendra
Behind Mahindra Towers
Shivram Seth Amrutwar road
Worli,Mumbai - 400 018

Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

For Shah Shroff & Associates
Chartered Accountants
Firm Registration No: 0128920W

CA Yashesh Shroff
Membership No. 103277

FOR CANCER PATIENTS AID ASSOCIATION

Trustee

Place : Mumbai
Date : 27-09-2022