

Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION

Registration No. F - 1894

Balance Sheet As At 31st March 2022

	F.Y.2021-22		F.Y.2020-21			F.Y.2021-22		F.Y.2020-21	
FUNDS & LIABILITIES	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	PROPERTY AND ASSETS	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
Trusts Funds or Corpus :-					Immovable Properties :- (At Cost)				
Balance as per last Balance Sheet	19,943,461		19,943,461		Balance as per last Balance Sheet		11,644,896		12,938,773
Add - Transferred during the year	-	19,943,461		19,943,461	Additions during the year (As per Schedule 'A' Annexed)				
Other Earmarked Funds :-					Less : Sales during the year				
(Created under the provisions of the trust deed or scheme or out of the Income)					Depreciation up to date				
Depreciation Fund	-				Investments :- (As per Schedule 'B' Annexed)				
Sinking Fund	-				Note : The market value of the above investments				
Reserve Fund	-				is Rs. 11,27,04,211/-		81,170,746		85,298,912
Any other Fund	-				Furniture & Fixtures & Other Assets:-				
As per Schedule 'F' Annexed	20,976,796	20,976,796	39,977,239	39,977,239	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' Annexed)				
					Depreciation up to date				
					b Inventories at Rehab. Centre (As per Schedule 'D' Annexed)		3,226,410		3,191,738
Loans (Secured or Unsecured)					Loans (Secured or Unsecured) : Good/doubtful				
From Trustees					Loans Scholarships				
Liabilities :-					Other Loans				
For Expenses	7,030,955		9,939,095		Advances :- (Includes Security Deposits)				
For Advances	16,410,001		16,424,369		To Trustees				
For Rent & Other Deposits	-		-		To Employees (As per Schedule		10,014,894		10,702,126
Other Liabilities	2,214,848	25,655,804	3,040,537	29,404,001	To Contractors 'E' Annexed)				
					To Lawyers				
Income and Expenditure Account :-					To Others				
Balance as per last Balance Sheet	160,315,388		135,751,657		! Income Outstanding :-				
Add: Adjustment for last year closing Inventories	-		135,751,657		Rent				
	160,315,388				Interest	1,945,148		1,981,153	
Less : Appropriation, if any	-				Other Income	959,595	2,904,743	1,965,081	3,946,234
Add : Surplus as per Income and	13,301,512		24,563,731		Cash and Bank Balances :-				
Less : Deficit Expenditure Account	-				(a) In Current/Saving Account with Bank	29,909,370		24,249,840	
		173,616,901		160,315,388	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	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

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 Property 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	<u>Cancer Research And Medical Centre At</u> <u>Sumer Kendra - Worli</u>		
	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



Cancer Patients Aid Association

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

Sr. No.	P a r t i c u l a r s	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
	<u>Investments</u> (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



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%						-			-	-	
13)	Office Equipments	15%	1,95,601				1,95,601	29,339			29,339	1,66,262	1,14,685
	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		40,300		3,95,011	1,58,005	14,530		1,58,004	2,37,007	3,95,011
		40%		06-05-2021	51,065		40,300		2,910		14,530	25,770	
		40%		07-02-2022	15,458		51,065		2,507		2,507	48,155	
		40%		03-11-2021	42,250		42,250		9,770		9,770	32,480	
		40%		01-09-2021									
	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%	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		66,676		57,802	5,780	10,001		5,780	52,022	57,802
2)	Office Equipment	15%	76,483				1,43,159	11,472			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		66,676		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



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

Sr No	<u>Particulars</u>	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
T O T A L		32,26,410	31,91,738



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			F.Y.2020-21
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	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		
B)	With Government Authorities		2,26,355	37,09,480	3089480
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



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



Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION
Income and Expenditure Account for the year ending 31st March 2022

		F.Y.2021-22		F.Y.2020-21		F.Y.2021-22		F.Y.2020-21	
EXPENDITURE		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
To	Expenditure in respect of Properties								
	Rates, Taxes, Cesses	285,534		275,819					
	Repairs and Maintenance	-		-					
	Salaries	-		-					
	Insurance	14,531		-					
	Depreciation (by way of provision of adjustments)	1,293,877		1,437,642					
	Other Expenses	57,717	1,651,659	46,282	1,759,743				
To	Establishment Expenses		26,002,121		26,950,271		591,273		1,466,490
To	Remuneration to Trustees		4,628,680		3,239,410		3,871,692		3,417,751
To	Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any		-				-	4,462,966	145,628
To	Legal Expenses		-					158,677	178,578
To	Audit Fees		472,000		442,500			140,997,727	95,843,433
To	Contribution and Fees		-		131,490				
To	Amount Written off:								
To	a) Bad Debts / Deposits	142,955						2,750,000	5,408,087
To	b) Loan Scholarship	-						5,280,634	1,545,255
To	c) Irrecoverable Rents	-						45,811	1,053,563
To	d) Other Items	-	142,955	346,920	346,920			-	101,760
To	Provision for Income Tax		-		540,000			1,442,422	483,610
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				
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: 0128920WCA Yashesh Shroff
Membership No. 103277Place : Mumbai
Date : 27-09-2022

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		F.Y.2020-21	
		Amount (Rs.)	Amount (Rs.)	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.	Depreciation 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)	<u>Total Sales & Other Income</u>				
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)



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)	<u>Total Expenditure on Charity Shows</u>		
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



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



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 recognized 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

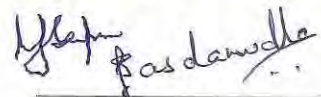
2. Previous year figures have been rearranged and regrouped wherever necessary.

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


CA YASHESH SHROFF
Membership No.103277



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

I. Income as shown in the Income and Expenditure Account (Schedule IX)	Amount (Rs.)	Amount (Rs.)
		15,51,38,236
II. Items not chargeable to Contribution under 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 education		
(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



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

CA Yashesh Shroff
Membership No. 103277

FOR CANCER PATIENTS AID ASSOCIATION

Yashesh Shroff

Trustee

Place : Mumbai
Date : 27-09-2022