



Registration No. F -- 1894

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

For the Accounting Period Ending On: 31<sup>st</sup> March 2023

**AUDITOR'S REPORT**

I have audited the attached Balance Sheet of Cancer Patients Aid Association as on 31<sup>st</sup> March, 2023 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.





- 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                   | 9,56,525/-  |
| iii)  | Other Deposits (Telephone, Energy, Water etc.) | 2,22,450/-  |

- i) During the period under review, the Trust carried out certain repair works, amounting to Rs.4,25,310/- 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.





- 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 31<sup>st</sup> March, 2023 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**

**CA YAHESH SHROFF**

**Membership No. 103277**

**UDIN: 23103277BGWFPO7685**



**Place: Mumbai**

**Date: 25-09-2023**



## 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 2023

| FUNDS & LIABILITIES   | F.Y.2022-23    |                    | F.Y.2021-22    |                    | PROPERTY AND ASSETS  | F.Y.2022-23    |                    | F.Y.2021-22    |                    |
|---|----------------|--------------------|----------------|--------------------|--|----------------|--------------------|----------------|--------------------|
|   | Amount<br>(Rs) | Amount<br>(Rs)     | Amount<br>(Rs) | Amount<br>(Rs)     |  | Amount<br>(Rs) | Amount<br>(Rs)     | Amount<br>(Rs) | Amount<br>(Rs)     |
| <b>Trusts Funds or Corpus :-</b>  |                |                    |                |                    | <b>Immovable Properties :- (At Cost)</b>                     |                |                    |                |                    |
| Balance as per last Balance Sheet   | 19,943,461     |                    | 19,943,461     |                    | Balance as per last Balance Sheet                            |                |                    |                |                    |
| Add - Transferred during the year   | 338,300,000    | 358,243,461        | -              | 19,943,461         | Additions during the year (As per Schedule 'A' Annexed)      |                | 10,480,406         |                | 11,644,896         |
| <b>Other Earmarked Funds :-</b>   |                |                    |                |                    | 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   | -              |                    |                |                    | <b>Investments :- (As per Schedule 'B' Annexed)</b>          |                |                    |                |                    |
| Sinking Fund  | -              |                    |                |                    | Note : The market value of the above investments             |                |                    |                |                    |
| Reserve Fund  | -              |                    |                |                    | is Rs. 11,11,53,695/-  |                | 74,671,667         |                | 81,170,746         |
| Any other Fund  | -              |                    |                |                    | <b>Earmarked Investments (corpus)</b>                        |                |                    |                |                    |
| As per Schedule 'F' Annexed   | 11,094,938     | 11,094,938         | 20,976,796     | 20,976,796         | Mutual Fund (Market Value Rs.24,93,67,871/-)                 | 248,755,475    |                    |                |                    |
|   |                |                    |                |                    | Fixed Deposit Account with Bank                              | 89,544,525     | 338,300,000        |                |                    |
|   |                |                    |                |                    | <b>Furniture &amp; Fixtures &amp; Other Assets:-</b>         |                |                    |                |                    |
| <b>Loans (Secured or Unsecured)</b>   |                |                    |                |                    | a Balance as per last Balance Sheet                          |                |                    |                |                    |
| From Trustees   |                | -                  |                |                    | Additions during the year (As per Schedule 'C' Annexed)      |                | 15,821,975         |                | 6,368,842          |
| <b>Liabilities :-</b>   |                |                    |                |                    | Less : Sales during the year                                 |                |                    |                |                    |
| For Expenses  | 5,752,542      |                    | 7,030,955      |                    | Depreciation up to date                                      |                |                    |                |                    |
| For Advances  | 10,000         |                    | 16,410,001     |                    | b Inventories at Rehab. Centre (As per Schedule 'D' Annexed) |                | 2,378,225          |                | 3,226,410          |
| For Rent & Other Deposits   | -              |                    | -              |                    | <b>Loans (Secured or Unsecured) : Good/doubtful</b>          |                |                    |                |                    |
| Other Liabilities   | 2,456,996      | 8,219,538          | 2,214,848      | 25,655,804         | Loans Scholarships   |                |                    |                |                    |
|   |                |                    |                |                    | Other Loans  |                |                    |                |                    |
| <b>Income and Expenditure Account :-</b>  |                |                    |                |                    | <b>Advances :- (Includes Security Deposits)</b>              |                |                    |                |                    |
| Balance as per last Balance Sheet   | 173,616,901    |                    | 160,315,388    |                    | To Trustees  |                |                    |                |                    |
| Add: Adjustment for last year closing Inventories                               | -              |                    |                |                    | To Employees (As per Schedule 'E' Annexed)                   |                | 15,617,965         |                | 10,014,894         |
|   | 173,616,901    |                    | 160,315,388    |                    | To Contractors   |                |                    |                |                    |
|   |                |                    |                |                    | To Lawyers   |                |                    |                |                    |
| Less : Appropriation, if any  | -              |                    |                |                    | To Others  |                |                    |                |                    |
| Add : Surplus as per Income and   | 5,306,372      |                    | 13,301,512     |                    | <b>Income Outstanding :-</b>                                 |                |                    |                |                    |
| Less : Deficit Expenditure Account  |                |                    |                |                    | Rent   |                |                    |                |                    |
|   |                | 178,923,273        |                | 173,616,901        | Interest   | 2,658,110      |                    | 1,945,148      |                    |
|   |                |                    |                |                    | Other Income   | 2,143,182      | 4,801,292          | 959,595        | 2,904,743          |
|   |                |                    |                |                    | <b>Cash and Bank Balances :-</b>                             |                |                    |                |                    |
|   |                |                    |                |                    | (a) In Current/Saving Account with Bank                      | 25,267,970     |                    | 29,909,370     |                    |
|   |                |                    |                |                    | In Fixed Deposit Account with Bank                           | 69,020,543     |                    | 94,866,610     |                    |
|   |                |                    |                |                    | (b) With the Trustee   | -              |                    | -              |                    |
|   |                |                    |                |                    | (c) With the Manager(Petty cash)                             | 121,167        | 94,409,679         | 86,452         | 124,862,432        |
| <b>Total Rs. ...</b>  |                | <b>556,481,210</b> |                | <b>240,192,963</b> | <b>Total Rs. ...</b>   |                | <b>556,481,210</b> |                | <b>240,192,963</b> |

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

For Shah Shroff &amp; Associates

Chartered Accountants

Firm Registration No: 0128920W

CA Yashesh Shroff

Membership No. 103277

UDIN : 23103277BGIWFP07685



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

Yashesh Shroff  
 Jashwanth  
 S. Sarmar  
 TRUSTEE

Place : Mumbai

Date : 25 SEP 2023

**Cancer Patients Aid Association**

**Schedule "A" of Immovable Property Referred to in Balance Sheet as at  
31st March 2023**

| Sr.No. | Particulars  | F.Y.2022-23<br>Amount<br>(Rs.) | F.Y.2021-22<br>Amount<br>(Rs.) |
|--------|--|--------------------------------|--------------------------------|
| I      | <b><u>Cancer Research And Medical Centre At<br/>Sumer Kendra - Worli</u></b> |                                |                                |
|        | Opening Balance  | 11,644,896                     | 12,938,773                     |
| Less:  | Depreciation @ 10%   | 1,164,490                      | 1,293,877                      |
|        | Closing Balance  | 10,480,406                     | 11,644,896                     |
|        | Total Rs...  | 10,480,406                     | 11,644,896                     |





**Cancer Patients Aid Association**  
**Schedule "B" of Investments Referred to in Balance Sheet as at 31st March 2023**

| Sr. No. | P a r t i c u l a r s         | Balance as at<br>01.04.2022 | Less: Sale/<br>Redemption during<br>the year | Add: Purchase/Re-<br>investments during the<br>year | Balance as at<br>31.03.2023 | Balance as at<br>31.03.2022 |
|---------|-------------------------------|-----------------------------|--|---|-----------------------------|-----------------------------|
|         | <u>Investments</u> (at Cost ) | Rs.                         | Rs.  | Rs.   | Rs.                         | Rs.                         |
| i)      | ICICI Prudential Mutual Fund  | 20,870,909                  | 8,179,131                                    | 1,680,052   | 14,371,830                  | 20,870,909                  |
| ii)     | UTI Mutual Fund               | 9,071,076                   | -  | -   | 9,071,076                   | 9,071,076                   |
| iii)    | HDFC Mutual Fund              | 37,429,451                  | -  | -   | 37,429,451                  | 37,429,451                  |
| iv)     | Sundaram Mutual Fund          | 13,799,310                  | -  | -   | 13,799,310                  | 13,799,310                  |
|         | <b>Total Rs...</b>            | <b>81,170,746</b>           | <b>8,179,131</b>                             | <b>1,680,052</b>                                    | <b>74,671,667</b>           | <b>81,170,746</b>           |

|      |                                |          |                    |                    |                    |          |
|------|--------------------------------|----------|--------------------|--------------------|--------------------|----------|
|      | <u>Earmarked - Mutual Fund</u> |          |                    |                    |                    |          |
| i)   | Aditya Birla Mutual Fund       | -        | 76,700,157         | 94,995,250         | 18,295,093         | -        |
| ii)  | HDFC Mutual Fund               |          | 39,531,760         | 144,492,775        | 104,961,015        | -        |
| iii) | ICICI Prudential Mutual Fund   |          | 93,694,301         | 209,194,169        | 115,499,867        |          |
| iv)  | UTI Mutual Fund                |          | -                  | 9,999,500          | 9,999,500          | -        |
|      | <b>Total Rs...</b>             | <b>-</b> | <b>209,926,219</b> | <b>458,681,694</b> | <b>248,755,475</b> | <b>-</b> |

|    |                                   |   |  |  |            |   |
|----|-----------------------------------|---|--|--|------------|---|
|    | <u>Earmarked - Fixed Deposits</u> |   |  |  |            |   |
| i) | FDR with HDFC Bank                | - |  |  | 89,544,525 | - |



**Cancer Patients Aid Association**  
**Schedule 'C' of Movable Assets Referred to in Balance Sheet as at 31st March 2023**

**PART - I**

| Sr. No   | Particulars                    | Rate | W.D.V. as at 01.04.2022 | 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 31.03.2023 | W.D.V. as at 31.03.2022 |
|----------|--------------------------------|------|-------------------------|------------------|------------------|--------------|------------------|-------------------------|-------------------|-------------------|--------------------|-------------------------|-------------------------|
| <b>I</b> | <b>Movable Assets</b>          |      |                         |                  |                  |              |                  |                         |                   |                   |                    |                         |                         |
| 1)       | Instruments & Apparatus        | 15%  | 923,832                 | 3/17/2023        | 10,499           |              | 934,331          | 138,575                 | 60                | -                 | 138,635            | 795,696                 | 923,832                 |
| 2)       | X-Ray Machine                  | 15%  | 625                     |                  |                  |              | 625              | 94                      | -                 | -                 | 94                 | 531                     | 625                     |
| 3)       | Teksonic Foetal Guard Machine  | 15%  | 6,363                   |                  |                  |              | 6,363            | 954                     | -                 | -                 | 954                | 5,409                   | 6,363                   |
| 4)       | ECG Machine                    | 20%  | 24,247                  |                  |                  |              | 24,247           | 4,849                   | -                 | -                 | 4,849              | 19,398                  | 24,247                  |
| 5)       | Air Conditioner                | 15%  | 110,176                 |                  |                  | 6,677        | 103,499          | 16,387                  | -                 | (864)             | 15,523             | 87,976                  | 110,176                 |
|          |                                | 15%  |                         | 2/9/2023         | 46,438           |              | 46,438           |                         | 954               | -                 | 954                | 45,484                  |                         |
|          |                                | 15%  |                         | 3/16/2023        | 1,034,113        |              | 1,034,113        |                         | 6,375             | -                 | 6,375              | 1,027,738               |                         |
| 6)       | Digital X-Ray                  | 40%  | 25,565                  |                  |                  |              | 25,565           | 10,226                  | -                 | -                 | 10,226             | 15,339                  | 25,565                  |
| 7)       | Memography Machine             | 40%  | -                       |                  |                  |              | -                | -                       | -                 | -                 | -                  | -                       | -                       |
| 8)       | Hemocroma Plus Instrument      | 40%  | 6,775                   |                  |                  |              | 6,775            | 2,710                   | -                 | -                 | 2,710              | 4,065                   | 6,775                   |
| 9)       | HPV Machine                    | 40%  | 231,254                 |                  |                  |              | 231,254          | 92,502                  | -                 | -                 | 92,502             | 138,752                 | 231,254                 |
| 10)      | MiniCentrifuge                 | 40%  | 1,172                   |                  |                  |              | 1,172            | 469                     | -                 | -                 | 469                | 703                     | 1,172                   |
| 11)      | Furniture & Fixture            | 10%  | 219,527                 |                  |                  |              | 219,527          | 21,953                  | -                 | -                 | 21,953             | 197,574                 | 219,527                 |
|          |                                | 10%  |                         | 5/16/2022        | 17,700           |              | 17,700           | -                       | 1,547             | -                 | 1,547              | 16,153                  |                         |
|          |                                | 10%  |                         | 3/13/2023        | 150,280          |              | 150,280          | -                       | 741               | -                 | 741                | 149,539                 |                         |
|          |                                | 10%  |                         | 3/31/2023        | 111,730          |              | 111,730          | -                       | 31                | -                 | 31                 | 111,699                 |                         |
| 12)      | Office Equipments              | 15%  | 166,262                 |                  |                  |              | 166,262          | 24,939                  | -                 | -                 | 24,939             | 141,323                 | 166,262                 |
|          |                                | 15%  |                         | 11/10/2022       | 1,350            |              | 1,350            |                         | 78                | -                 | 78                 | 1,272                   |                         |
|          |                                | 15%  |                         | 11/18/2022       | 3,350            |              | 3,350            |                         | 183               | -                 | 183                | 3,167                   |                         |
|          |                                | 15%  |                         | 3/20/2023        | 46,061           |              | 46,061           |                         | 208               | -                 | 208                | 45,853                  |                         |
| 13)      | Exhaust                        | 15%  |                         | 9/1/2022         | 31,000           |              | 31,000           |                         | 2,688             | -                 | 2,688              | 28,312                  |                         |
| 14)      | Microwave                      | 15%  |                         | 2/9/2023         | 6,562            |              | 6,562            |                         | 135               | -                 | 135                | 6,427                   |                         |
| 15)      | Mobile -Samsung Galaxy M127    | 15%  |                         | 8/24/2022        | 11,200           |              | 11,200           |                         | 1,008             | -                 | 1,008              | 10,192                  |                         |
| 16)      | Mobile -Samsung A04 -64        | 15%  |                         | 2/6/2023         | 12,000           |              | 12,000           |                         | 261               | -                 | 261                | 11,739                  |                         |
| 17)      | Mobile -Samsung A303           | 15%  |                         | 2/28/2023        | 10,548           |              | 10,548           |                         | 134               | -                 | 134                | 10,414                  |                         |
| 18)      | EPBAX- HD                      | 15%  |                         | 3/20/2023        | 22,833           |              | 22,833           |                         | 103               | -                 | 103                | 22,730                  |                         |
| 19)      | X-Ray View Box                 | 15%  |                         | 3/31/2023        | 7,392            |              | 7,392            |                         | 3                 | -                 | 3                  | 7,389                   |                         |
|          | <b>Total (A)</b>               |      | <b>1,715,798</b>        |                  | <b>1,523,056</b> | <b>6,677</b> | <b>3,232,177</b> | <b>313,658</b>          | <b>14,510</b>     | <b>(864)</b>      | <b>327,304</b>     | <b>2,904,872</b>        | <b>1,715,798</b>        |
| 20)      | Computer                       | 40%  | 356,363                 |                  |                  |              | 356,363          | 142,545                 |                   |                   | 142,545            | 213,818                 | 356,363                 |
|          |                                | 40%  |                         | 05-08-2022       | 96,000           |              | 96,000           |                         | 25,039            |                   | 25,039             | 70,961                  |                         |
|          |                                | 40%  |                         | 05-08-2022       | 14,800           |              | 14,800           |                         | 3,860             |                   | 3,860              | 10,940                  |                         |
|          |                                | 40%  |                         | 15-07-2022       | 44,000           |              | 44,000           |                         | 12,489            |                   | 12,489             | 31,511                  |                         |
|          | <b>Total (B)</b>               |      | <b>356,363</b>          | -                | <b>154,800</b>   | -            | <b>511,163</b>   | <b>142,545</b>          | <b>41,388</b>     | -                 | <b>183,933</b>     | <b>327,230</b>          | <b>356,363</b>          |
| 21)      | Vehicles                       | 15%  | 2,069,270               | 09-12-2022       | 1,439,062        | -            | 3,508,332        | 310,391                 | 66,236            | -                 | 376,627            | 3,131,705               | 2,069,270               |
|          | <b>Total (C)</b>               |      | <b>2,069,270</b>        | -                | <b>1,439,062</b> | -            | <b>3,508,332</b> | <b>310,391</b>          | <b>66,236</b>     | -                 | <b>376,627</b>     | <b>3,131,705</b>        |                         |
| 22)      | Software                       | 60%  |                         | 28-09-2022       | 318,600          | -            | 318,600          |                         | 96,366            | -                 | 96,366             | 222,234                 |                         |
|          | <b>Total (D)</b>               |      | -                       | -                | <b>318,600</b>   | -            | <b>318,600</b>   | -                       | <b>96,366</b>     | -                 | <b>96,366</b>      | <b>222,234</b>          |                         |
| 23)      | Unamortize Renovation Expenses |      | -                       | 01-03-2023       | 7,417,686        | -            | 7,417,686        | -                       | 123,628           | -                 | 123,628            | 7,294,058               |                         |
|          | <b>Total (E)</b>               |      | -                       | -                | <b>7,417,686</b> | -            | <b>7,417,686</b> | -                       | <b>123,628</b>    | -                 | <b>123,628</b>     | <b>7,294,058</b>        | <b>2,069,270</b>        |



| Sr. No | Particulars                                  | Rate | W.D.V. as at 01.04.2022 | 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 31.03.2023 | W.D.V. as at 31.03.2022 |
|--------|--|------|-------------------------|------------------|-------------------|--------------|-------------------|-------------------------|-------------------|-------------------|--------------------|-------------------------|-------------------------|
|        | <b>Total ( A + B + C + D + E ) of Part I</b> |      | <b>4,141,431</b>        | <b>-</b>         | <b>10,853,204</b> | <b>6,677</b> | <b>14,987,958</b> | <b>766,594</b>          | <b>342,128</b>    | <b>(864)</b>      | <b>1,107,858</b>   | <b>13,880,099</b>       | <b>4,141,431</b>        |
|        | <b>PART - II (REHABILITATION DIVISION)</b>   |      |                         |                  |                   |              |                   |                         |                   |                   |                    |                         |                         |
| 1)     | Furniture & Fixture                          | 10%  | 52,022                  |                  |                   |              | 52,022            | 5,202                   |                   |                   | 5,202              | 46,820                  | 52,022                  |
|        |  | 10%  |                         | 13-06-2022       | 8,500             |              | 8,500             |                         | 678               |                   | 678                | 7,822                   | -                       |
|        |  | 10%  |                         | 17-08-2022       | 29,382            |              | 29,382            |                         | 1,819             |                   | 1,819              | 27,563                  | -                       |
| 2)     | Office Equipment                             | 15%  | 121,685                 |                  |                   |              | 121,685           | 18,253                  |                   |                   | 18,253             | 103,432                 | 121,685                 |
|        |  | 15%  |                         | 23-07-2022       | 7,670             |              | 7,670             |                         | 791               |                   | 791                | 6,879                   | -                       |
| 3)     | Computer                                     | 40%  | 43,456                  |                  |                   |              | 43,456            | 17,382                  |                   |                   | 17,382             | 26,073                  | 43,456                  |
| 4)     | Air Conditioner                              | 15%  | 4,122                   |                  |                   |              | 4,122             | 618                     |                   |                   | 618                | 3,503                   | 4,122                   |
| 5)     | Vehicles                                     | 15%  | 1,468,372               |                  |                   |              | 1,468,372         | 220,256                 |                   |                   | 220,256            | 1,248,116               | 1,468,372               |
| 6)     | Plant & Machineries                          | 15%  | 537,755                 |                  |                   |              | 537,755           | 80,663                  |                   |                   | 80,663             | 457,092                 | 537,755                 |
|        |  | 15%  |                         | 09-11-2022       | 9,000             |              | 9,000             |                         | 525               |                   | 525                | 8,475                   | -                       |
|        |  | 15%  |                         | 13-12-2022       | 6,384             |              | 6,384             |                         | 283               |                   | 283                | 6,101                   | -                       |
|        | <b>Total...( D ) of Part II</b>              |      | <b>2,227,411</b>        | <b>-</b>         | <b>60,936</b>     | <b>-</b>     | <b>2,288,347</b>  | <b>342,374</b>          | <b>4,096</b>      | <b>-</b>          | <b>346,470</b>     | <b>1,941,876</b>        | <b>2,227,411</b>        |
|        | <b>Grand Total ( Part I + Part II )</b>      |      | <b>6,368,842</b>        | <b>-</b>         | <b>10,914,140</b> | <b>6,677</b> | <b>17,276,305</b> | <b>1,108,968</b>        | <b>346,224</b>    | <b>(864)</b>      | <b>1,454,329</b>   | <b>15,821,975</b>       | <b>6,368,842</b>        |





**Cancer Patients Aid Association**  
**Schedule "D" of Inventories Referred to in Balance Sheet as at 31st March 2023**

| Sr<br>No         | <u>Particulars</u>   | F.Y.2022-23<br>Amount<br>(Rs.) | F.Y.2021-22<br>Amount<br>(Rs.) |
|------------------|--|--------------------------------|--------------------------------|
|                  | ( As verified and certified by the Trustee and valued<br>at cost or Market Value whichever is lower) |                                |                                |
| 1 )              | Raw Marerial ( At Cost )   | 1,405,894                      | 1,607,954                      |
| 2 )              | Fininshed Goods<br>( At cost or Market Value whichever is lower)                                     | 972,331                        | 1,618,456                      |
| <b>T O T A L</b> |  | <b>2,378,225</b>               | <b>3,226,410</b>               |



**Cancer Patients Aid Association**  
**Schedule "E" of Loans & Advances Referred to in Balance Sheet as at 31st March 2023**

| Sr No        | Particulars                          | F.Y.2022-23     |                 |                   | F.Y.2021-22       |
|--------------|--------------------------------------|-----------------|-----------------|-------------------|-------------------|
|              |                                      | Amount<br>(Rs.) | Amount<br>(Rs.) | Amount<br>(Rs.)   | Amount<br>(Rs.)   |
| I)           | Loans and Advances paid to Staff     |                 |                 | 57,000            | 65,000            |
| II)          | Advance Against Expenses             |                 |                 | 557,122           | 373,317           |
| III)         | Advance to others                    |                 |                 | 7,196,915         | 1,021,120         |
| IV)          | <b><u>Deposits</u></b>               |                 |                 |                   |                   |
| A)           | <u>For Office Premises</u>           |                 |                 |                   |                   |
| i)           | Mumbai                               | 3,404,025       |                 |                   |                   |
| ii)          | Pune                                 | 98,500          |                 |                   |                   |
| iii)         | Delhi                                | 4,000           | 3,506,525       |                   |                   |
| B)           | With Government Authorities          |                 | 222,450         |                   |                   |
| C)           | Others                               |                 | 92,099          | 3,821,074         | 3,709,480         |
| V)           | Provident Fund Receivable            |                 |                 | 32,499            | 32,499            |
| VI)          | Tax with Revenue Authorities         |                 |                 |                   |                   |
| A)           | CGST                                 |                 | 11,355          |                   |                   |
| B)           | SGST                                 |                 | 615,083         |                   |                   |
| C)           | Self Assessment Tax (A.Y.2020-21)    |                 | 302,030         |                   |                   |
| D)           | Income Tax Refundable (A.Y. 2017-18) |                 | 129,930         | 1,058,397         | 2,424,834         |
| VII)         | Tax Deducted at Source               |                 |                 | 2,869,281         | 2,374,442         |
| VIII)        | Tax Collected at Source              |                 |                 | 25,677            | 14,202            |
| <b>TOTAL</b> |                                      |                 |                 | <b>15,617,965</b> | <b>10,014,894</b> |



| <b><u>Cancer Patients Aid Association</u></b>  |  |   |   |
|--|--|---|---|
| <b><u>Schedule "F" of Other Earmark Funds Referred to in Balance Sheet as at 31st March 2023</u></b> |  |   |   |
| <b>Sr<br/>No</b>   | <b>Particulars</b>                       | <b>F.Y.2022-23<br/>Amount<br/>(Rs.)</b> | <b>F.Y.2021-22<br/>Amount<br/>(Rs.)</b> |
| 1)   | Teksonic Foetal Monitor Reserve Fund     | 5,409                                   | 6,363                                   |
| 2)   | Cancer Medical Research Centre Bldg Fund | 10,480,406                              | 20,300,000                              |
| 3)   | Mazagaon Dock Ltd - HPV Project Fund     | 372,634                                 | 392,211                                 |
| 4)   | Biochemistry Machine Fund                | 236,489                                 | 278,222                                 |
|  | <b>Total Rs...</b>                       | <b>11,094,938</b>                       | <b>20,976,796</b>                       |
|  |  |   |   |





Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION  
Income and Expenditure Account for the year ending 31st March 2023

|             |   | F.Y.2022-23   |               | F.Y.2021-22   |               | F.Y.2022-23   |               | F.Y.2021-22   |               |
|-------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| EXPENDITURE |   | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) | Amount ( Rs ) |
| To          | Expenditure in respect of Properties  | 261,384       |               | 285,534       |               |               |               |               |               |
|             | Rates, Taxes, Cesses  | -             |               | -             |               |               |               |               |               |
|             | Repairs and Maintenance   | -             |               | -             |               |               |               |               |               |
|             | Salaries  | 2,089         |               | 14,531        |               |               |               |               |               |
|             | Insurance   | 1,164,490     |               | 1,293,877     |               |               |               |               |               |
|             | Depreciation (by way of provision of adjustments)   | 113,555       | 1,541,518     | 57,717        | 1,651,659     |               |               |               |               |
|             | Other Expenses  |               |               |               |               |               |               |               |               |
| To          | Establishment Expenses  |               | 26,690,013    |               | 26,002,121    |               |               |               |               |
| To          | Remuneration to Trustees  |               | 4,890,902     |               | 4,628,680     |               |               |               |               |
| To          | Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any               |               | -             |               | -             |               |               |               |               |
| To          | Legal Expenses  |               | -             |               | -             |               |               |               |               |
| To          | Audit Fees  |               | 944,000       |               | 472,000       |               |               |               |               |
| To          | Contribution and Fees   |               | 141,966       |               | -             |               |               |               |               |
| To          | Amount Written off:   |               |               |               |               |               |               |               |               |
| To          | a) Bad Debts / Deposits   | 260,854       |               | 142,955       |               |               |               |               |               |
| To          | b) Loan Scholarship   | -             |               | -             |               |               |               |               |               |
| To          | c) Other Items  | -             | 260,854       | -             | 142,955       |               |               |               |               |
| To          | Provision for Income Tax  |               | 950,600       |               | -             |               |               |               |               |
| To          | Excess of Expenditure over Income from Activities of Rehabilitation Centre & Art Painting (As per schedule "G" annexed) |               | 1,090,837     |               | 2,378,598     |               |               |               |               |
| To          | Miscellaneous Expenses  |               | 77,500        |               | 116,370       |               |               |               |               |
| To          | Depreciation  |               | 1,455,193     |               | 1,297,560     |               |               |               |               |
| 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  | 138,326,256   |               | 102,878,882   |               |               |               |               |               |
|             | ii) Souvenir advts. & charity Shows (As per schedule 'H' annexed)   | 33,371,673    | 171,697,929   | 2,267,900     | 105,146,782   |               |               |               |               |
|             | d) Relief of Poverty  |               |               |               |               |               |               |               |               |
|             | e) Other Charitable Objects   |               |               |               |               |               |               |               |               |
| To          | Surplus Carried over to Balance Sheet   |               | 5,306,372     |               | 13,301,512    |               |               |               |               |
| Total Rs    |   |               | 215,047,683   |               | 155,138,236   | Total Rs      |               | 215,047,683   | 155,138,236   |

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

UDIN : 23103277BG1WFPO7685

Place : Mumbai

Date : 25 SEP 2023



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 2023**

| Sr No     | Particulars   | F.Y.2022-23  |                    | F.Y.2021-22  |                    |
|-----------|---|--------------|--------------------|--------------|--------------------|
|           |   | Amount (Rs.) | Amount (Rs.)       | Amount (Rs.) | Amount (Rs.)       |
| <b>A)</b> | <b>Total Expenditure on Sale of Articles &amp; Paintings</b>        |              |                    |              |                    |
| 1.        | Opening Stock   |              | 3,226,410          |              | 3,191,738          |
| 2.        | Purchases   |              |                    |              |                    |
| a)        | Purchases of Materials  | 10,205,752   |                    | 6,552,664    |                    |
| b)        | Purchases of Paintings  | 2,213,939    | 12,419,691         | 1,012,200    | 7,564,864          |
| 3.        | Direct expenses relating to making of Articles including wages      |              | 411,977            |              | 261,451            |
| 4.        | Indirect Expenses incurred for Rehab activities                     |              | 15,979,293         |              | 14,512,484         |
| 5.        | Expenses of holding Exhibition of Paintings                         |              | 516,654            |              | 110,826            |
| 6.        | Depreciation machiniers & other assets                              |              | 346,470            |              | 410,974            |
|           | <b>Total Expenditure on Sale of Articles &amp; Paintings ( A )</b>  |              | <b>32,900,495</b>  |              | <b>26,052,338</b>  |
| <b>B)</b> | <b>Total Sales &amp; Other Income</b>                               |              |                    |              |                    |
| 1.        | Sales (Net)   |              |                    |              |                    |
| a)        | Articles sold at Rehabilitation centre                              | 24,744,780   |                    | 16,619,917   |                    |
| b)        | Art Paintings   | 2,563,100    | 27,307,880         | 1,562,425    | 18,182,342         |
| 2.        | Donations   |              | 526,084            |              | 118,000            |
| 3.        | Interest  |              | 1,238,159          |              | 1,060,183          |
| 4.        | Miscellaneous Income  |              | 12,841             |              | 675,831            |
| 5.        | Closing Stock   |              | 2,378,225          |              | 3,226,410          |
|           | <b>Total Income From Sale Of Articles &amp; Paintings ( B )</b>     |              | <b>31,463,188</b>  |              | <b>23,262,766</b>  |
|           | <b>Total Expenditure over Total Income ( A - B )</b>                |              | <b>(1,437,307)</b> |              | <b>(2,789,572)</b> |
| Less      | Depreciation not claimed and hence added back                       |              | (346,470)          |              | (410,974)          |
|           | <b>Net (Deficit)/ Surplus from Sale of Articles &amp; Paintings</b> |              | <b>(1,090,837)</b> |              | <b>(2,378,598)</b> |





**Cancer Patients Aid Association**

**Schedule " H " Of Statement Showing total Expenditure on other Object of the Trust for the  
year ended 31.03.2023**

| Sr<br>No | Particulars   | F.Y.2022-23<br>Amount<br>(Rs.) | F.Y.2021-22<br>Amount<br>(Rs.) |
|----------|---|--------------------------------|--------------------------------|
| A)       | <b><u>Total Expenditure on Charity Shows</u></b>                            |                                |                                |
| 1)       | Total Expenses Incurred for Charity Shows during the year                   | 33,371,673                     | 2,267,900                      |
|          | <b>Total Expenditure On Advertisement in Souvenir and<br/>Charity Shows</b> | <b>33,371,673</b>              | <b>2,267,900</b>               |
|          |   |                                |                                |





## **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 2023**

#### **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 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: 25 SEP 2023**

The Bombay Public Trusts Act, 1950

**SCHEDULE - IX C**

( Vide Rule 32 )

Statement of income liable to contribution for the year ending 31st MARCH, 2023

**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.) |
|--|--------------|--------------|
|  |              | 21,50,47,683 |
| II. Items not chargeable to Contribution unbdter 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   | 21,50,47,683 |              |
| ( 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 .. .. |              |              |
| <b>Total...</b>  |              | 21,50,47,683 |
| <b>Gross Annual Income chargeable to contribution Rs.</b>  |              | -            |

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**

Place : Mumbai

Date : **25 SEP 2023**

**Trustee**