

Name of the Public Trust : CANCER PATIENTS AID ASSOCIATION
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 (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)		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				
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
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 is Rs. 11,11,53,695/-	74,671,667			81,170,746
Reserve Fund	-				Earmarked Investments (corpus)				
Any other Fund	-				Mutual Fund (Market Value Rs.24,93,67,871/-)	248,755,475			
As per Schedule 'F' Annexed	11,094,938	11,094,938	20,976,796	20,976,796	Fixed Deposit Account with Bank	89,544,525	338,300,000		
Loans (Secured or Unsecured)					Furniture & Fixtures & Other Assets:-				
From Trustees					a Balance as per last Balance Sheet				
Liabilities :-					Additions during the year (As per Schedule 'C' Annexed)	15,821,975			6,368,842
For Expenses	5,752,542		7,030,955		Less : Sales during the year				
For Advances	10,000		16,410,001		Depreciation up to date				
For Rent & Other Deposits	-				b Inventories at Rehab. Centre (As per Schedule 'D' Annexed)	2,378,225			3,226,410
Other Liabilities	2,456,996	8,219,538	2,214,848	25,655,804	Loans (Secured or Unsecured) : Good/doubtful				
Income and Expenditure Account :-					Loans Scholarships				
Balance as per last Balance Sheet	173,616,901		160,315,388		Other Loans				
Add: Adjustment for last year closing Inventories	-				Advances :- (Includes Security Deposits)				
	173,616,901		160,315,388		To Trustees				
Less : Appropriation, if any	-				To Employees (As per Schedule 'E' Annexed)	15,617,965			10,014,894
Add : Surplus as per Income and Expenditure Account	5,306,372		13,301,512		To Contractors				
Less : Deficit					To Lawyers				
		178,923,273		173,616,901	To Others				
					Income Outstanding :-				
					Rent			1,945,148	
					Interest	2,658,110		959,595	2,904,743
					Other Income	2,143,182	4,801,292		
					Cash and Bank Balances :-				
					(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
Total Rs. ...		556,481,210		240,192,963	Total Rs. ...		556,481,210		240,192,963

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

UDIN : 23103277BGIWFP07685



Place : Mumbai

Date : 25 SEP 2023

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
 J. Sarmar
 TRUSTEE

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 Amount (Rs.)	F.Y.2021-22 Amount (Rs.)
I	<u>Cancer Research And Medical Centre At Sumer Kendra - Worli</u>		
	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.	Particulars	Balance as at 01.04.2022	Less: Sale/ Redemption during the year	Add: Purchase/Re- investments during the year	Balance as at 31.03.2023	Balance as at 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
	Total Rs...	81,170,746	8,179,131	1,680,052	74,671,667	81,170,746

<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	-
	Total Rs...	-	209,926,219	458,681,694	248,755,475	-

<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
I	Movable Assets												
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	625	94	-	-	94	531	625
3)	Teksonic Foetal Guard Machine	15%	6,363			6,363	6,363	954	-	-	954	5,409	6,363
4)	ECG Machine	20%	24,247			24,247	24,247	4,849	-	-	4,849	19,398	24,247
5)	Air Conditioner	15%	110,176			110,176	110,176	16,387	-	(864)	15,523	87,976	110,176
		15%		2/9/2023	46,438	6,677	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	25,565	10,226	-	-	10,226	15,339	25,565
7)	Memography Machine	40%	-			-	-	-	-	-	-	-	-
8)	Hemocroma Plus Instrument	40%	6,775			6,775	6,775	2,710	-	-	2,710	4,065	6,775
9)	HPV Machine	40%	231,254			231,254	231,254	92,502	-	-	92,502	138,752	231,254
10)	MiniCentrifuge	40%	1,172			1,172	1,172	469	-	-	469	703	1,172
11)	Furniture & Fixture	10%	219,527			219,527	219,527	21,953	-	-	21,953	197,574	219,527
		10%		5/16/2022	17,700		17,700				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	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
	Total (A)		1,715,798		1,523,056	6,677	3,232,177	313,658	14,510	(864)	327,304	2,904,872	1,715,798
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	70,961	
		40%		05-08-2022	14,800		14,800				3,860	10,940	
		40%		15-07-2022	44,000		44,000				12,489	31,511	
	Total (B)		356,363		154,800	-	511,163	142,545	41,388	-	183,933	327,230	356,363
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
	Total (C)		2,069,270		1,439,062	-	3,508,332	310,391	66,236	-	376,627	3,131,705	
22)	Software	60%		28-09-2022	318,600	-	318,600				96,366	222,234	
	Total (D)		-		318,600	-	318,600	-	96,366	-	96,366	222,234	
23)	Unamortize Renovation Expenses		-	01-03-2023	7,417,686	-	7,417,686				123,628	7,294,058	
	Total (E)		-		7,417,686	-	7,417,686	-	123,628	-	123,628	7,294,058	2,069,270



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
	Total (A + B + C + D + E) of Part I		4,141,431	-	10,853,204	6,677	14,987,958	766,594	342,128	(864)	1,107,858	13,880,099	4,141,431
PART - II (REHABILITATION DIVISION)													
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	-
	Total...(D) of Part II		2,227,411	-	60,936	-	2,288,347	342,374	4,096	-	346,470	1,941,876	2,227,411
Grand Total (Part I + Part II)			6,368,842	-	10,914,140	6,677	17,276,305	1,108,968	346,224	(864)	1,454,329	15,821,975	6,368,842



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

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



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 (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (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)	Deposits				
	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
TOTAL				15,617,965	10,014,894



<u>Cancer Patients Aid Association</u>			
<u>Schedule "F" of Other Earmark Funds Referred to in Balance Sheet as at 31st March 2023</u>			
Sr No	Particulars	F.Y.2022-23 Amount (Rs.)	F.Y.2021-22 Amount (Rs.)
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
	Total Rs...	11,094,938	20,976,796



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

EXPENDITURE	F.Y.2022-23		F.Y.2021-22		INCOME	F.Y.2022-23		F.Y.2021-22	
	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
To Expenditure in respect of Properties					By Rent (accrued)				
Rates, Taxes, Cesses	261,384		285,534		(realised)				
Repairs and Maintenance	-		-		By Interest (accrued)				
Salaries	-		-		(realised)				
Insurance	2,089		14,531		(i) On Securities	-		-	
Depreciation (by way of provision of adjustments)	1,164,490		1,293,877		(ii) On Loans	-		-	
Other Expenses	113,555	1,541,518	57,717	1,651,659	(iii) On Bank Account (Saving Bank, a/c)	1,331,749		591,273	
To Establishment Expenses		26,690,013		26,002,121	(iv) On FDR A/c & Earnmore Deposit A/c)	5,686,479		3,871,692	
To Remuneration to Trustees		4,890,902		4,628,680	(v) On Others	3,130	7,021,358	-	4,462,965
To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any		-		-	By Dividend		4,152,489		158,677
To Legal Expenses		-		-	By Donations in Cash or Kind		166,328,114		140,997,727
To Audit Fees		944,000		472,000	By Income from other sources				
To Contribution and Fees		141,966		-	(i) Income from Charity shows		30,638,662		2,750,000
To Amount Written off:					(ii) Miscellaneous Income		3,224,324		5,280,634
a) Bad Debts / Deposits	260,854		142,955		(iii) Sundry Credit Balances Written Back		902,906		45,811
b) Loan Scholarship	-		-		(iv) Gain on Redemption of Investment		2,779,830		1,442,422
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

Yashesh Shroff
Gedamulla
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.)
A)	Total Expenditure on Sale of Articles & Paintings				
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.	Depriciation machiniers & other assets		346,470		410,974
	Total Expenditure on Sale of Articles & Paintings (A)		32,900,495		26,052,338
B)	Total Sales & Other Income				
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
	Total Income From Sale Of Articles & Paintings (B)		31,463,188		23,262,766
	Total Expenditure over Total Income (A - B)		(1,437,307)		(2,789,572)
Less	Depreciation not claimed and hence added back		(346,470)		(410,974)
	Net (Deficit)/ Surplus from Sale of Articles & Paintings		(1,090,837)		(2,378,598)



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



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.

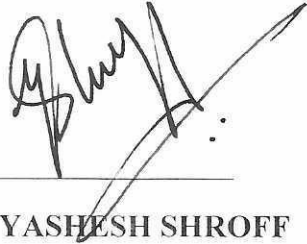
B. NOTES TO ACCOUNTS

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		
Total...		21,50,47,683
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

[Handwritten signatures]
Trustee

Place : Mumbai

Date : **25 SEP 2023**