



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,
The Members of Board
CanSupport, New Delhi

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements (Pertaining to Foreign Contribution) of CanSupport [Registration No. S – 30499 –1996 (New Delhi) Registered under the Society Registration Act 1860] (the "Society"), which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2022, and its surplus for the year ended on that date.

Basis of Opinion

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

Responsibilities of the management for the Financial Statements

4. The Society ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the

Society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists,



we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2022:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank book etc. are in custody of Chief Executive Officer and the same are in agreement with Books of account on the date of our audit;
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - e. Society has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Society has been incorporated in the books of accounts properly.



- f. The Chief Executive Officer, Director Finance and Finance Manager of the Society appeared before us and furnished all information required for audit;
- g. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;
- h. Society has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- i. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Society wherever applicable;
- j. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under ;
- a. Society has filed its Income Tax Return for the Financial Year 2020-21 on or before the due date prescribed under section 139(1) of the Income Tax Act.
 - b. Society has filed its Annual FCRA Return for the Financial Year 2020-21 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.
 - c. Society is filling quarterly intimation of receipt of foreign contribution received, as per the requirement of the Foreign Contribution Regulation Act 2010.
- k. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Society or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Society were identified;
- l. As per the Scheme for the management and administration of the Society, any time during the year minimum and maximum number of managing committee should be 7 and 15 respectively. During the year under review, Society has 8 number of board members. The same is in accordance to the Scheme for the management and administration of the Society;
- m. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Society;
- n. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Society. Further, Society only has investment in the form of fixed



deposits and bonds of government of India and all fixed deposits/investments are in name of the Society;

- o. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For: S. Sahoo & Co
Chartered Accountants
Firm Registration No.: 322952E

S. Sahoo



CA. Subhajit Sahoo, FCA, LLB
Partner
Membership No.: 057426
UDIN: 22057426AQYGJY9802

Place: New Delhi
Date: 05-09-2022

CANSUPPORT
A-2, Gulmohar Park, Opposite Kamla Nehru College
NEW DELHI-110049
FOREIGN PROJECTS

| BALANCE SHEET AS AT 31st MARCH 2022 | | | |
|---|-------------------|---------------------|---------------------|
| | SCHEDULE | F.Y. 2021-22 | F.Y. 2020-21 |
| SOURCES OF FUND | | | |
| I. FUND BALANCES: | | | |
| a. General Fund | [01] | 3,47,38,449 | 2,67,09,764 |
| b. Asset Fund | [02] | 14,78,970 | 17,27,512 |
| II. LOAN FUNDS: | | | |
| a. Secured Loans | | - | - |
| b. Unsecured Loans | | - | - |
| TOTAL Rs. | [I + II] | 3,62,17,419 | 2,84,37,276 |
| APPLICATION OF FUND | | | |
| I. FIXED ASSETS | | | |
| Gross Block | [03] | 31,62,293 | 31,17,293 |
| Less: Accumulated Depreciation | | 16,83,323 | 13,89,781 |
| Net Block | | <u>14,78,970</u> | <u>17,27,512</u> |
| II. INVESTMENT | | | |
| | | 2,85,52,881 | 2,51,23,735 |
| III. CURRENT ASSETS, LOANS & ADVANCES: | | | |
| a. Loans & Advances | [04] | 3,56,592 | 3,71,986 |
| b. Cash & Bank Balance | [05] | 81,69,517 | 44,47,161 |
| | A | <u>85,26,110</u> | <u>48,19,147</u> |
| Less: CURRENT LIABILITIES & PROVISIONS: | | | |
| a. Current Liabilities | [06] | 23,40,542 | 32,33,119 |
| | B | <u>23,40,542</u> | <u>32,33,119</u> |
| NET CURRENT ASSETS | [A - B] | 61,85,568 | 15,86,029 |
| TOTAL Rs. | [I+II+III] | 3,62,17,419 | 2,84,37,276 |
| Significant Accounting Policies and Notes to Accounts | [17] | | |

The schedules referred to above form an integral part of the Balance Sheet.

For & on behalf:
S.SAHOO & CO.
Chartered Accountants

For:
CANSUPPORT



(Handwritten signatures of CA Subhajit Sahoo, Harmala Gupta, and Dr. Ambika Rajvanshi)

CA Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E

Harmala Gupta
President

Dr. Ambika Rajvanshi
CEO

President
CanSupport
Kanak Durga BVK
Sector-12, R.K. Puram
New Delhi-110022

Chief Executive Officer
CanSupport
A-2, Gulmohar Park
(Opp. Kamla Nehru College)
New Delhi-110049

Place: New Delhi
Date: **05-09-2022**
UDIN: **22057426AQY6JSY9802**

CANSUPPORT
A-2, Gulmohar Park, Opposite Kamla Nehru College
NEW DELHI-110049
FOREIGN PROJECTS

| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022 | | | |
|---|----------|--------------------|--------------------|
| INCOME | SCHEDULE | F.Y. 2021-22 | F.Y. 2020-21 |
| Grant Income | [07] | 88,18,090 | 94,24,579 |
| Donation | [08] | 50,58,137 | 20,41,016 |
| Interest Income | [09] | 16,90,403 | 16,58,676 |
| Other Income | | | 46,090 |
| TOTAL | | 1,55,66,630 | 1,31,70,361 |

| II. EXPENDITURE | | | |
|--|------|------------------|--------------------|
| Programme Expenditures- | | | |
| Palliative Care Field Services | [10] | 49,82,892 | 99,00,004 |
| Supportive Care Services | [11] | 20,48,305 | 14,47,334 |
| Quality, Management & Research | | 4,61,748 | 14,40,950 |
| Non Recurring Expenses | | 45,000 | 9,98,563 |
| Administrative Expenses | | | 16,150 |
| Depreciation | [03] | 2,93,542 | 2,70,098 |
| Less: Depreciation Transferred to Asset Fund | | 2,93,542 | 2,70,098 |
| TOTAL | | 75,37,945 | 1,38,03,001 |

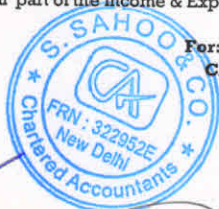
| | | | |
|---|-----------------|------------------|-------------------|
| III. EXCESS OF INCOME OVER EXPENDITURE | [I - II] | 80,28,685 | (6,32,640) |
| Significant Accounting Policies and Notes to Accounts | [17] | | |

The schedules referred to above form an integral part of the Income & Expenditure A/c.

For & on behalf :

S.SAHOO & CO.
Chartered Accountants

For:
CANSUPPORT



S. Sahoo

Harmala Gupta

Dr. Ambika Rajvanshi

CA Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E

Place: New Delhi

Date: 05-09-2022

UDFN: 22057426ARYGJY9802

President
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Kanak Durga BVK
Sector: 12, R.K. Puram
New Delhi-110022

Harmala Gupta
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CEO

Chief Executive Officer
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CANSUPPORT
A-2, Gulmohar Park, Opposite Kamla Nehru College
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FOREIGN PROJECTS

| RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022 | | | |
|---|----------|--------------------|--------------------|
| | SCHEDULE | F.Y. 2021-22 | F.Y. 2020-21 |
| RECEIPTS | | | |
| Opening Balance : | | | |
| Cash in Hand | | 6,931 | 40,318 |
| Cash at Bank | | 44,40,230 | 37,29,706 |
| Grant Received during the year | [12] | 88,18,090 | 94,24,579 |
| Donation Received | [13] | 50,58,137 | 20,41,016 |
| Interest Income | [14] | 9,94,257 | 30,93,719 |
| Investment Maturity | | - | - |
| Loan & Advances Received (Income Tax Refund) | | 15,394 | 1,80,980 |
| TOTAL Rs. | | 1,93,33,039 | 1,85,10,318 |
| PAYMENT | | | |
| Palliative Care Field Services | [15] | 49,82,892 | 99,00,004 |
| Supportive Care Services | [16] | 20,48,305 | 14,47,334 |
| Quality, Management & Research | | 4,61,748 | 14,40,950 |
| Administrative Expenses | | - | 16,150 |
| Last Year Liabilities Paid | | 8,92,577 | 2,60,155 |
| Loan & Advances Paid | | - | - |
| Purchase of Fixed Assets | | 45,000 | 9,98,563 |
| Investment Made During the Year | | 27,33,000 | - |
| Closing Balance | | | |
| Cash in Hand | | 15,882 | 6,931 |
| Cash at Bank | | 81,53,635 | 44,40,230 |
| TOTAL Rs. | | 1,93,33,039 | 1,85,10,318 |
| Significant Accounting Policies and Notes to Accounts | [17] | - | - |

The schedules referred to above form an integral part of the Receipts & Payment A/c.

For & on behalf :

S.SAHOO & CO.
Chartered Accountants



For:
CANSUPPORT

CA Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E

Place: New Delhi
Date: 05-09-2022

UDIN: 22057426AQY65Y9802

President
CanSupport
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Sector-12, R.K. Puram
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FOREIGN PROJECTS

| Schedules forming part of Financial Statement | | |
|---|--------------------|--------------------|
| | F.Y. 2021-22 | F.Y. 2020-21 |
| <u>SCHEDULE [01] : RESERVES FUND</u> | | |
| General Fund | | |
| Opening Balance | | |
| Add: Excess of Income Over Expenditure | 2,67,09,764 | 2,73,42,404 |
| | 80,28,685 | (6,32,640) |
| TOTAL Rs. | 3,47,38,449 | 2,67,09,764 |
| <u>SCHEDULE [02] : ASSET FUND</u> | | |
| Opening Balance | | |
| Add: Addition During the Year | 17,27,512 | 19,97,610 |
| Less: Depreciation Transferred from Income & Expenditure Account | 45,000 | |
| | 2,93,542 | 2,70,098 |
| TOTAL Rs. | 14,78,970 | 17,27,512 |
| <u>SCHEDULE [04] : LOANS & ADVANCES</u> | | |
| Security Deposit (Rent Faridabad) | | |
| TDS Receivable | 30,000 | 30,000 |
| | 3,26,592 | 3,41,986 |
| TOTAL Rs. | 3,56,592 | 3,71,986 |
| <u>SCHEDULE [05] : CASH & BANK BALANCE</u> | | |
| Cash in Hand | | |
| | 15,882 | 6,931 |
| Cash at Bank | | |
| Kotak Mahindra Bank | | |
| State Bank of India | - | 19,906 |
| Standard Chartered Bank | 61,93,358 | 14,49,584 |
| | 19,60,277 | 29,70,741 |
| TOTAL Rs. | 81,69,517 | 44,47,161 |
| <u>SCHEDULE [06] : SUNDRY CREDITORS</u> | | |
| TDS Payable | | |
| Expenses Payable | 8,874 | 14,074 |
| ESIC Payable | 1,285 | 1,03,561 |
| EPF Payable | 364 | 1,093 |
| Salary Payable | 7,209 | 17,948 |
| Staff Retention Security | - | 5,54,611 |
| Other Liability | 10,94,638 | 11,40,462 |
| | 12,28,172 | 14,01,370 |
| TOTAL Rs. | 23,40,542 | 32,33,119 |
| <u>SCHEDULE [07] : GRANT INCOME</u> | | |
| Home care Project | | |
| Grant received during the year | 88,18,090 | 94,24,579 |
| TOTAL Rs. | 88,18,090 | 94,24,579 |
| <u>SCHEDULE [08] : DONATION RECEIVED</u> | | |
| General Donation | | |
| | 50,58,137 | 20,41,016 |
| TOTAL Rs. | 50,58,137 | 20,41,016 |
| <u>SCHEDULE [09] : INTEREST INCOME</u> | | |
| Interest on Bank Account | | |
| Interest on Fixed Deposit, Bonds & Liquid Deposits | 1,14,573 | 1,54,355 |
| | 15,75,830 | 15,04,321 |
| TOTAL Rs. | 16,90,403 | 16,58,676 |



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SCHEDULE [10] : PALLIATIVE CARE FIELD SERVICES

| Programme Expenses | | |
|--------------------------------|------------------|------------------|
| Salary & Allowance | 32,68,683 | 74,76,994 |
| Medicine/Medical Assistance | 7,54,705 | 7,11,676 |
| Taxi Hiring Charges | 4,56,108 | 8,90,349 |
| Employers Contribution EPF | 1,55,566 | 2,93,067 |
| Employer Contribution ESIC | 34,441 | 51,508 |
| Administrative Expenses | | |
| Admin Charges EPF | - | 25,951 |
| Annual Maintenance Charges | - | 1,042 |
| Bank Charges | 41,508 | - |
| Branding Charges | - | 14,986 |
| Centre Supplies & Utilities | 2,121 | 6,400 |
| Conveyance Expenses | 14,288 | 14,782 |
| Electricity & Water Charges | - | 14,185 |
| Postage ,Telegramm & Courier | 1,680 | - |
| Printing and Stationery | 1,000 | 99,984 |
| Rent, Rates & Taxes | 2,33,333 | 1,79,000 |
| Repair & Maintenance | - | 2,500 |
| Staff Welfare | - | 23,926 |
| Stipend | - | 29,838 |
| Telephone & Telefax Expenses | 19,459 | 31,663 |
| Training & Education | - | 9,408 |
| Vehicle Running & Maintenance | - | 19,145 |
| Travelling & Food Expenses | - | 3,600 |
| TOTAL Rs. | 49,82,892 | 99,00,004 |

SCHEDULE [11] : SUPPORTIVE CARE SERVICES

| Programme Expenses | | |
|--------------------------------|------------------|------------------|
| Salary & Allowance | 11,53,676 | 14,15,534 |
| Medicine/Medical Assistance | 2,07,834 | - |
| Nutritional Supplements | 4,97,893 | 19,275 |
| Cancer Awareness Expenses | 1,87,915 | - |
| Employer Contribution EPF | - | 8,804 |
| Employer Contribution ESIC | - | 3,721 |
| Administrative Expenses | | |
| Misc Expenses | 987 | - |
| TOTAL Rs. | 20,48,305 | 14,47,334 |

SCHEDULE [12] : GRANT RECEIVED DURING THE YEAR

| | | |
|--|------------------|------------------|
| Adobe Foundation | 14,38,877 | - |
| N T T DATA INFORMATION PROCESSING SERVICES PVT LTD | 10,00,000 | - |
| JIV Daya Foundation | 29,65,010 | 37,92,223 |
| Lions Club Fairlop | - | 91,086 |
| CAF America | 3,64,204 | 16,29,320 |
| PFIZER | 30,50,000 | 12,50,000 |
| U K Online Giving Foundation | - | 14,62,280 |
| BIDC | - | 11,99,670 |
| TOTAL Rs. | 88,18,090 | 94,24,579 |

SCHEDULE [13] : DONATION RECEIVED

| | | |
|------------------|------------------|------------------|
| General Donation | 50,58,137 | 20,41,016 |
| TOTAL Rs. | 50,58,137 | 20,41,016 |

SCHEDULE [14] : BANK INTEREST

| | | |
|--|-----------------|------------------|
| Interest on Bank Account | 1,14,573 | 1,54,355 |
| Interest on Fixed Deposit, Bonds & Liquid Deposits | 8,79,684 | 29,39,364 |
| TOTAL Rs. | 9,94,257 | 30,93,719 |



SCHEDULE [15] : PALLIATIVE CARE FIELD SERVICES

| Programme Expenses | | |
|--------------------------------|------------------|------------------|
| Salary & Allowance | 32,68,683 | 74,76,994 |
| Medicine/Medical Assistance | 7,54,705 | 7,11,676 |
| Taxi Hiring Charges | 4,56,108 | 8,90,349 |
| Employers Contribution EPF | 1,55,866 | 2,93,067 |
| Employer Contribution ESIC | 34,441 | 51,508 |
| Administrative Expenses | | |
| Admin Charges EPF | - | 25,951 |
| Annual Maintenance Charges | - | 1,042 |
| Bank Charges | 41,508 | - |
| Branding Charges | - | 14,986 |
| Centre Supplies & Utilities | 2,121.00 | 6,400 |
| Centre SetUp | - | - |
| Conveyance Expenses | 14,288 | 14,782 |
| Electricity & Water Charges | - | 14,185 |
| Postage ,Telegramm & Courier | 1,680 | - |
| Printing and Stationery | 1,000 | 99,984 |
| Rent, Rates & Taxes | 2,33,333 | 1,79,000 |
| Repair & Maintenance | - | 2,500 |
| Staff Welfare | - | 23,926 |
| Stipend | - | 29,838 |
| Telephone & Telefax Expenses | 19,459 | 31,663 |
| Training & Education | - | 9,408 |
| Vehicle Running & Maintenance | - | 19,145 |
| Travelling & Food Expenses | - | 3,600 |
| TOTAL | 49,82,892 | 99,00,004 |

SCHEDULE [16] : SUPPORTIVE CARE SERVICES

| Programme Expenses | | |
|--------------------------------|------------------|------------------|
| Salary & Allowance | 11,53,676 | 14,16,534 |
| Medicine/Medical Assistance | 2,07,834 | - |
| Nutritional Supplements | 4,97,893 | 19,275 |
| Cancer Awareness Expenses | 1,87,915 | - |
| Employer Contribution EPF | - | 8,804 |
| Employer Contribution ESIC | - | 3,721 |
| Administrative Expenses | | |
| Misc Expenses | 987 | - |
| TOTAL | 20,48,305 | 14,47,334 |



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CANSUPPORT
A-2, Gulmohar Park, Opposite Kamla Nehru College
NEW DELHI-110049
FOREIGN PROJECTS

SCHEDULE 031: FIXED ASSETS

Amount in Rs.

| PARTICULARS | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|-----------------------------------|------------------|--------------------|--------------------|----------|------------------|------------------|-----------------|----------|------------------|------------------|
| | As at | Addition | | Deletion | As at | During the year | | Upto | As on | As on |
| | 01.04.2021 | More than 180 days | Less than 180 days | | 31.03.2022 | 01.04.2021 | Addition | Deletion | 31.03.2022 | 31.03.2021 |
| A. ASSETS OUT OF DONATION: | | | | | | | | | | |
| ELECTRIC EQUIPMENTS | 42,035 | | | - | 42,035 | 20,900 | 3,230 | - | 23,730 | 18,305 |
| COMPUTERS | 9,69,782 | | 45,000 | - | 10,14,782 | 8,53,607 | 55,470 | - | 9,09,077 | 1,05,705 |
| FURNITURE & FIXTURES | 1,14,270 | | | - | 1,14,270 | 41,697 | 7,257 | - | 48,954 | 65,316 |
| DIGITAL CAMERA | 85,034 | | | - | 85,034 | 51,196 | 5,076 | - | 56,272 | 28,762 |
| LCD PROJECTOR | 1,44,630 | | | - | 1,44,630 | 61,685 | 12,442 | - | 74,127 | 70,503 |
| INVERTER | 38,260 | | | - | 38,260 | 25,296 | 1,943 | - | 27,239 | 11,011 |
| MOBILE | 1,82,825 | | | - | 1,82,825 | 56,717 | 18,916 | - | 75,633 | 1,07,192 |
| RO | 16,000 | | | - | 16,000 | 10,871 | 769 | - | 11,640 | 4,360 |
| OFFICE EQUIPMENT | 5,13,904 | | | - | 5,13,904 | 1,82,345 | 49,794 | - | 2,32,079 | 2,81,825 |
| MEDICAL EQUIPMENT | 25,000 | | | - | 25,000 | 11,950 | 1,958 | - | 13,908 | 11,092 |
| VEHICLES | 9,85,563 | | | - | 9,85,563 | 73,917 | 1,36,747 | - | 2,10,664 | 7,74,899 |
| SUR-TOTAL [A] | 31,17,293 | | 45,000 | | 31,62,293 | 13,89,781 | 2,93,542 | | 16,83,323 | 14,78,970 |
| | | | | | | | | | | 17,27,512 |



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CANSUPPORT
A-2, GULMOHAR PARK, OPPOSITE KAMLA NEHRU COLLEGE
NEW DELHI-110049

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS
FOR THE YEAR ENDED ON 31st MARCH 2022.

A. SIGNIFICANT NOTES ON ACTIVITIES

CANSUPPORT provides home-based Palliative care to patients with cancer. As most people prefer the comfort of their home, when their cancer advances we send teams of doctors, nurses and counselors to their homes in and around New Delhi to provide the care and support that they need.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on Accrual basis, following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets Received from Donor are Shown in Fixed Assets Schedule under Assets out of Donation. Simultaneously Asset Fund is created against the value of the Fixed Assets.
 - b) In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c) Fixed Assets in the Balance Sheet are shown at Gross Value less Accumulated depreciation for the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

| <u>Item</u> | <u>Rate of Depreciation</u> |
|---------------------|-----------------------------|
| Furniture & Fixture | 10% |
| Equipment | 15% |



| | |
|------------------------|-----|
| Computer | 40% |
| Vehicles | 15% |
| Other Office Equipment | 15% |

4. **Investment:** All the short-term investments were in form of Term deposit with schedule Bank, Overseas Bank, SBI Bank and Govt. of India Bond in compliance with Section 11(5) of the Income Tax Act, 1961.
5. **Revenue Recognition:** Unrestricted project Donations Received under 80G were recognized on the basis of on the basis of receipt. Grant received during the year has been recognized as income on accrual basis, over the period on the basis of period of assistance agreed with the donor.
6. **Bank Interest:** Interest earned on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account allocating such interest derived on unutilized donor funds. These earnings are disclosed inclusive of interest received till 31.03.2022 under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the savings bank account as well as in the Fixed Deposit account, which is disclosed under Receipt & Payment Account.
7. **Expenditure:** Expenses are recorded on accrual basis in the Income & Expenditure Account.
8. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



4. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **CanSupport**.

5. **The Organization is registered under :**

- a) Societies Registration Act, 1860 vide Registration No 30499 dated 08/11/1996.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. 516 dated 13.02.1997. The organization has submitted the Income Tax Return for the year 2020-2021 before the due date.
- c) FCRA vide registration no. - 231660040 dated 14/03/2000 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2020-2021 before the due date.
- d) PAN of the Organization is AAATC3017F.
- e) TAN of the organization is DELC07112A.

For & On behalf of
S. SAHOO & CO.
Chartered Accountants

For
CANSUPPORT



A handwritten signature in blue ink, appearing to read 'S. Sahoo', written over a horizontal line.

A handwritten signature in blue ink, appearing to read 'Harmala Gupta', written over a horizontal line.

CA Subhajit Sahoo FCA, LLB
MM No: 057426
FRN: 322952E

Harmala Gupta
President

Dr. Ambika Rajvanshi
CEO

Place: New Delhi
Date:

President
CanSupport
Kanak Durga BVK
Sector-12, R.K. Puram
New Delhi-110022

Chief Executive Officer
CanSupport
A-2, Gulmohar Park
(Opp. Kamla Nehru College)
New Delhi-110049