



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report To the Members of Board of CanSupport 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 2023, 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 2023, 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 2023:
  - 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

  
**CA. Subhajit Sahoo, FCA, LLB**  
Partner  
Membership No.: 057426  
UDIN: 23057426BGTJMT3514



Place: New Delhi  
Date: 09-08-2023

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

<b>BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023</b>			
	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	3,68,94,869	3,47,38,449
b. Asset Fund	[02]	26,51,678	14,78,970
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>3,95,46,547</b>	<b>3,62,17,419</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[03]	47,98,011	31,62,293
Less: Accumulated Depreciation		21,46,333	16,83,323
Net Block		<u>26,51,678</u>	<u>14,78,970</u>
<b>II. INVESTMENT</b>	[04]	<b>2,98,95,764</b>	<b>2,85,52,881</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[05]	6,54,586	3,56,592
b. Cash & Bank Balance	[06]	87,59,555	81,69,517
	<b>A</b>	<u>94,14,141</u>	<u>85,26,110</u>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[07]	24,15,035	23,40,542
	<b>B</b>	<u>24,15,034.56</u>	<u>23,40,542</u>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>69,99,107</b>	<b>61,85,568</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>3,95,46,547</b>	<b>3,62,17,419</b>
Significant Accounting Policies and Notes to Accounts	[18]	-	-

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

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
Firm No. 322952E



CA Subhajit Sahoo, FCA, LLB  
Partner  
MM No. 057426  
UDIN:23057426BGTJMT3514

Place: New Delhi  
Date: 09.08.2023

For:  
CANSUPPORT

*M. Malhoutra*  
Manmohan Malhoutra  
Treasurer

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

*Dr. Ambika Rajvanshi*  
Dr Ambika Rajvanshi  
Chief Executive Officer

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

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

<b>INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023</b>			
	<b>SCHEDULE</b>	<b>F.Y. 2022-23</b>	<b>F.Y. 2021-22</b>
<b><u>I. INCOME</u></b>			
Grant Income	[08]	83,92,603	88,18,090
Donation	[09]	46,82,888	50,58,137
Interest Income	[10]	17,93,988	16,90,403
<b>TOTAL</b>		<b>1,48,69,479</b>	<b>1,55,66,630</b>
<b><u>II. EXPENDITURE</u></b>			
<b><i>Programme Expenditures-</i></b>			
Palliative Care Field Services	[11]	78,36,255	49,82,892
Supportive Care Services	[12]	16,02,429	20,48,305
Cancer Awareness Expenses		63,000	-
Quality, Management & Research		15,75,658	4,61,748
Non Recurring Expenses		16,35,718	45,000
Depreciation	[03]	4,63,010	2,93,542
Less: Depreciation Transferred to Asset Fund		(4,63,010)	2,93,542
<b>TOTAL</b>		<b>1,27,13,060</b>	<b>75,37,945</b>

**III. EXCESS OF INCOME OVER EXPENDITURE** [I - II] 21,56,420 80,28,685



Significant Accounting Policies and Notes to Accounts [18]

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

**For & on behalf :**

**S.SAHOO & CO.**  
**Chartered Accountants**  
 Firm No. 322952E

**For:**  
**CANSUPPORT**

**CA Subhajit Sahoo, FCA, LLB**  
**Partner**  
 MM No. 057426  
 UDIN:057426BGTJMT3514

Place: New Delhi  
 Date: 09.08.2023



**Manmohan Malhoutra**  
**Treasurer**

**Treasurer**  
**CanSupport**  
 A-2, Gulmohar Park  
 (Opp. Kamla Nehru College)  
 New Delhi-110049



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

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



<b>RECEIPTS &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023</b>			
	<b>SCHEDULE</b>	<b>F.Y. 2022-23</b>	<b>F.Y. 2021-22</b>
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		15,882	6,931
Cash at Bank		81,53,635	44,40,230
Grant Received during the year	[13]	83,92,603	88,18,090
Donation Received	[14]	46,82,888	50,58,137
Interest Income	[15]	6,01,550	9,94,257
Loan & Advances Received (Income Tax Refund)		74,493	15,394
<b>TOTAL Rs.</b>		<b>2,19,21,052</b>	<b>1,93,33,039</b>
<b>PAYMENT</b>			
Palliative Care Field Services	[16]	78,36,255	49,82,892
Supportive Care Services	[17]	16,02,429	20,48,305
Cancer Awareness Expenses		63,000	-
Quality, Management & Research		15,75,658	4,61,748
Last Year Liabilities Paid		-	8,92,577
Loan & Advances Paid		1,81,438	-
Purchase of Fixed Assets		16,35,718	45,000
Investment Made During the Year		2,67,000	27,33,000
<b>Closing Balance</b>			
Cash in Hand		12,884	15,882
Cash at Bank		87,46,671	81,53,635
<b>TOTAL Rs.</b>		<b>2,19,21,052</b>	<b>1,93,33,039</b>
Significant Accounting Policies and Notes to Accounts	[18]	-	-

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

**For & on behalf :**

**S.SAHOO & CO.**  
**Chartered Accountants**  
 Firm No. 322952E

**For:**  
**CANSUPPORT**

**CA Subhajit Sahoo, FCA, LLB**  
**Partner**  
 MM No. 057426  
 UDIN23057426BGTJMT3514

Place: New Delhi  
 Date: 09.08.2023



**Manmohan Malhoutra**  
**Treasurer**

**Treasurer**  
**CanSupport**  
 A-2, Gulmohar Park  
 (Opp. Kamla Nehru College)  
 New Delhi-110049



**Dr Ambika Rajvanshi**  
**Chief Executive Officer**

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

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

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<b><u>SCHEDULE [01] : RESERVES FUND</u></b>		
<b><u>General Fund</u></b>		
Opening Balance	3,47,38,449	2,67,09,764
Add: Excess of Income Over Expenditure	21,56,420	80,28,685
<b>TOTAL Rs.</b>	<b>3,68,94,869</b>	<b>3,47,38,449</b>
<b><u>SCHEDULE [02] : ASSET FUND</u></b>		
Opening Balance	14,78,970	17,27,512
Add: Addition During the Year	16,35,718	45,000
Less: Depreciation Transferred from Income & Expenditure Account	4,63,010	2,93,542
<b>TOTAL Rs.</b>	<b>26,51,678</b>	<b>14,78,970</b>
<b><u>SCHEDULE [04] : INVESTMENTS</u></b>		
Fixed Deposit with Standard Chatered Bank	2,80,00,000	2,77,33,000
Interest Accrued and Due	18,95,764	8,19,881
<b>TOTAL Rs.</b>	<b>2,98,95,764</b>	<b>2,85,52,881</b>
<b><u>SCHEDULE [05] : LOANS &amp; ADVANCES</u></b>		
Security Deposit (Rent Faridabad & Jamshedpur)	55,000	30,000
TDS Receivable	4,83,030	3,26,592
Interest Accrued but not Due	1,16,556	
<b>TOTAL Rs.</b>	<b>6,54,586</b>	<b>3,56,592</b>
<b><u>SCHEDULE [06] : CASH &amp; BANK BALANCE</u></b>		
Cash in Hand	12,884	15,882
<b><u>Cash at Bank</u></b>		
State Bank of India	69,34,307	61,93,358
Standard Chartered Bank	18,12,364	19,60,277
<b>TOTAL Rs.</b>	<b>87,59,555</b>	<b>81,69,517</b>
<b><u>SCHEDULE [07] : SUNDRY CREDITORS</u></b>		
TDS Payable	28,478	8,874
Expenses Payable	215	1,285
ESIC Payable	245	364
EPF Payable	10,945	7,209
Staff Retention Security	11,46,980	10,94,638
Other Liability	12,28,172	12,28,172
<b>TOTAL Rs.</b>	<b>24,15,035</b>	<b>23,40,542</b>



*M. Mahanta*

Treasurer  
**CanSupport**  
A-2, Gulmohar Park  
(Opp. Kamla Nehru College)  
New Delhi-110049

*[Signature]*

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



**SCHEDULE [08] : GRANT INCOME**

<b>Home care Project</b>		
Grant received during the year	83,92,603	88,18,090
<b>TOTAL Rs.</b>	<b>83,92,603</b>	<b>88,18,090</b>

**SCHEDULE [09] : DONATION RECEIVED**

General Donation	46,82,888	50,58,137
<b>TOTAL Rs.</b>	<b>46,82,888</b>	<b>50,58,137</b>

**SCHEDULE [10] : INTEREST INCOME**

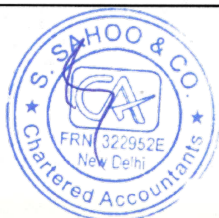
Interest on Bank Account	2,27,404	1,14,573
Interest on Fixed Deposit, Bonds & Liquid Deposits	15,66,584	15,75,830
<b>TOTAL Rs.</b>	<b>17,93,988</b>	<b>16,90,403</b>

**SCHEDULE [11] : PALLIATIVE CARE FIELD SERVICES**


<b>Programme Expenses</b>		
Salary & Allowance	42,04,219	32,68,683
Medicine/Medical Assistance	5,83,035	7,54,705
Taxi Hiring Charges	5,22,504	4,56,108
Employers Contribution EPF	30,535	1,55,566
Employer Contribution ESIC	1,86,448	34,441
<b>Administrative Expenses</b>		
Audit Fee	4,000	-
Bank Charges	9,918	41,508
Boarding Charges	5,73,309	-
Centre Setup Cost	59,193	-
Centre Supplies & Utilities	55,930	2,121
Consultancy Fees	1,27,000	-
Conveyance Expenses	27,573	14,288
Electricity & Water Charges	1,571	-
Postage, Telegramm & Courier	13,494	1,680
Printing and Stationery	4,16,493	1,000
Rent, Rates & Taxes	3,57,000	2,33,333
Repair & Maintenance	1,25,000	-
Staff Welfare	43,084	-
Telephone & Telefax Expenses	24,813	19,459
Training & Education	2,66,263	-
Vehicle Running & Maintenance	30,695	-
Travelling & Food Expenses	1,74,178	-
<b>TOTAL Rs.</b>	<b>78,36,255</b>	<b>49,82,892</b>

**SCHEDULE [12] : SUPPORTIVE CARE SERVICES**

<b>Programme Expenses</b>		
Salary & Allowance	14,60,834	11,53,676
Medicine/Medical Assistance	1,04,180	2,07,834
Nutritional Supplements	36,175	4,97,893
Cancer Awareness Expenses	-	1,87,915
<b>Administrative Expenses</b>		
Misc Expenses	1,240	987
<b>TOTAL Rs.</b>	<b>16,02,429</b>	<b>20,48,305</b>



M. Mahanta  
 Treasurer  
 CanSupport  
 A-2, Gulmohar Park  
 (Opp. Kamla Nehru College)  
 New Delhi-110049

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

**SCHEDULE [13] :GRANT RECEIVED DURING THE YEAR**

Adobe Foundation		14,38,877
BASAIID	6,51,280	-
N T T Data Information Processing Services Pvt Ltd	10,00,000	10,00,000
JIV Daya Foundation		29,65,010
Lions Club Fairlop	6,30,792	-
CAF America		3,64,204
PFIZER		30,50,000
Suri Seva Foundation	49,03,151	
Cargil India Pvt Ltd	4,41,500	-
Uk Online Giving Foundation	7,65,880	
<b>TOTAL Rs.</b>	<b>83,92,603</b>	<b>88,18,090</b>

**SCHEDULE [14] :DONATION RECEIVED**

General Donation	46,82,888	50,58,137
<b>TOTAL Rs.</b>	<b>46,82,888</b>	<b>50,58,137</b>

**SCHEDULE [15] :BANK INTEREST**

Interest on Bank Account	2,27,404	1,14,573
Interest on Fixed Deposit, Bonds & Liquid Deposits	3,74,146	8,79,684
<b>TOTAL Rs.</b>	<b>6,01,550</b>	<b>9,94,257</b>

**SCHEDULE [16] :PALLIATIVE CARE FIELD SERVICES**

<b>Programme Expenses</b>		
Salary & Allowance	42,04,219.00	32,68,683.00
Medicine/Medical Assistance	5,83,035.00	7,54,705.00
Taxi Hiring Charges	5,22,504.00	4,56,108.00
Employers Contribution EPF	30,535.00	1,55,566.00
Employer Contribution ESIC	1,86,448.00	34,441.00
<b>Administrative Expenses</b>		
Audit Fee	4,000.00	-
Bank Charges	9,918.02	41,508.00
Boarding Charges	5,73,309.00	-
Centre Setup Cost	59,193.00	-
Centre Supplies & Utilities	55,930.00	2,121.00
Consultancy Fees	1,27,000.00	-
Conveyance Expenses	27,573.00	14,288.00
Electricity & Water Charges	1,571.00	-
Postage ,Telegramm & Courier	13,494.00	1,680.00
Printing and Stationery	4,16,493.00	1,000.00
Rent, Rates & Taxes	3,57,000.00	2,33,333.00
Repair & Maintenance	1,25,000.00	-
Staff Welfare	43,084.00	-
Telephone & Telefax Expenses	24,812.86	19,459.00
Training & Education	2,66,263.00	-
Vehicle Running & Maintenance	30,695.00	-
Travelling & Food Expenses	1,74,177.94	-
<b>TOTAL</b>	<b>78,36,255</b>	<b>49,82,892</b>

**SCHEDULE [17] : SUPPORTIVE CARE SERVICES**

<b>Programme Expenses</b>		
Salary & Allowance	14,60,834	11,53,676
Medicine/Medical Assistance	1,04,180	2,07,834
Nutritional Supplements	36,175	4,97,893
Cancer Awareness Expenses		1,87,915
<b>Administrative Expenses</b>		
Misc Expenses	1,240	987
<b>TOTAL</b>	<b>16,02,429</b>	<b>20,48,305</b>



*M. Mahanta*  
Treasurer  
CanSupport  
A-2, Gulmohar Park  
(Opp. Kamla Nehru College)  
New Delhi-110049

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

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

Amount In Rs.

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As at	Addition	Less than 180	Deletion	As at	Rate of Dep.	Up to	During the year	Up to	As on	As on	
	01.04.2022	More than 180 days	Less than 180 days		31.03.2023		01.04.2022	Addition	Deletion	31.03.2023	31.03.2023	31.03.2022
<b>4. ASSETS OUT OF DONATION:</b>												
ELECTRIC EQUIPMENTS	42,035	58,468	25,800	-	1,26,303	15%	23,730	13,451	-	37,181	89,122	18,305
COMPUTERS	10,14,782	90,000	86,000	-	11,90,782	40%	9,09,077	95,482	-	10,04,599	1,86,223	1,05,705
FURNITURE & FIXTURES	1,14,270	8,750	58,342	-	1,81,362	10%	48,954	10,324	-	59,278	1,22,084	65,316
DIGITAL CAMERA	85,034	-	-	-	85,034	15%	56,272	4,314	-	60,586	24,448	28,762
ICD PROJECTOR	1,44,630	-	-	-	1,44,630	15%	74,127	10,575	-	84,702	59,928	70,503
INVERTER	38,250	-	-	-	38,250	15%	27,239	1,652	-	28,891	9,359	11,011
MOBILE	1,82,825	26,997	-	-	2,09,822	15%	75,633	20,128	-	95,761	1,14,061	1,07,192
RO	16,000	-	-	-	16,000	15%	11,640	654	-	12,294	3,706	4,360
OFFICE EQUIPMENT	5,13,904	-	-	-	5,13,904	15%	2,32,079	42,274	-	2,74,353	2,39,551	2,81,825
MEDICAL EQUIPMENT	25,000	-	-	-	25,000	15%	13,908	1,664	-	15,572	9,428	11,092
VEHICLES	9,85,563	6,68,730	6,12,631	-	22,66,924	15%	21,0664	2,62,492	-	4,73,156	17,93,768	7,74,899
<b>SUB-TOTAL (A)</b>	<b>31,62,293</b>	<b>8,52,945</b>	<b>7,82,773</b>	<b>-</b>	<b>47,98,011</b>		<b>16,83,323</b>	<b>4,63,010</b>	<b>-</b>	<b>21,46,333</b>	<b>26,51,678</b>	<b>14,78,970</b>



*M. Anshanta*

Treasurer  
**Cansupport**  
 A-2, Gulmohar Park  
 (Opp. Kamla Nehru College)  
 New Delhi-110049

*Prakash*

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

**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**  
**31<sup>st</sup> MARCH 2023**

**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.



*M. Malhotra*

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

*[Signature]*

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

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 31.03.2023 under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2022 to 31.03.2023 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.



M. Mahanta

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

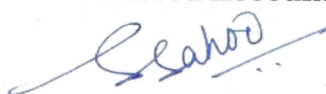
Chief Executive Officer  
CanSupport  
A-2, Gulmohar Park  
(Opp. Kamla Nehru College)  
New Delhi-110049

**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. AAATC3017FF20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the year 2021-22 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 2021-22 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**



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

**Place: New Delhi**  
**Date: 09.08.2023**



For  
**CANSUPPORT**



**Manmohan Malhotra**  
Treasurer

Treasurer  
**CanSupport**  
A-2, Gulmohar Park  
(Opp. Kamla Nehru College)  
New Delhi-110049



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