



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 2021, 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 2021, 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 2021:

- 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 2019-20 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 2019-20 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: 21057426AAAAWW5751

Place: New Delhi
Date: 23-08-2021



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

BALANCE SHEET AS AT 31st MARCH 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
SOURCES OF FUND			
I. FUND BALANCES:			
a. General Fund	[01]	26,709,764	27,342,404
b. Asset Fund	[02]	1,727,512	999,047
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL Rs.	[I + II]	28,437,276	28,341,451

APPLICATION OF FUND

I. FIXED ASSETS

Gross Block	[03]	3,117,293	2,118,730
Less: Accumulated Depreciation		1,389,781	1,119,683
Net Block		<u>1,727,512</u>	<u>999,047</u>

II. INVESTMENT

25,123,735 26,558,778

III. CURRENT ASSETS, LOANS & ADVANCES:

a. Loans & Advances	[04]	371,986	552,966
b. Cash & Bank Balance	[05]	4,447,161	3,770,024
	A	<u>4,819,147</u>	<u>4,322,990</u>

Less: CURRENT LIABILITIES & PROVISIONS:

a. Current Liabilities	[06]	3,233,119	3,539,364
	B	<u>3,233,119</u>	<u>3,539,364</u>

NET CURRENT ASSETS	[A - B]	1,586,029	783,626
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TOTAL Rs.	[I+II+III]	28,437,276	28,341,451
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Significant Accounting Policies and Notes to Accounts	[19]	-	-
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The schedules referred to above form an integral part of the Balance Sheet.

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

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

Place: New Delhi

Date: 23 AUG 2021

For:
CANSUPPORT

Harmala Gupta
President

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

Manmohan Malhoutra
Treasurer

Treasurer
CanSupport
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FOREIGN PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
I. INCOME			
Grant Income	[07]	9,424,579	7,209,267
Donation	[08]	2,041,016	1,141,328
Interest Income	[09]	1,658,676	2,181,909
Other Income		46,090	25,836
TOTAL		13,170,361	10,558,341

II. EXPENDITURE

Programme Expenditures-

Palliative Care Field Services	[10]	9,900,004	13,723,019
Supportive Care Services	[11]	1,447,334	934,670
Training & Education Programme	[12]	1,440,950	400,769
Non Recurring Expenses		998,563	469,677
Administrative Expenses		16,150	23,523
Depreciation	[03]	270,098	194,231
Less: Depreciation Transferred to Asset Fund		270,098	194,231
TOTAL		13,803,001	15,551,658

III. EXCESS OF INCOME OVER EXPENDITURE

[I - II] (632,640) (4,993,318)

Significant Accounting Policies and Notes to Accounts

[19]

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

For & on behalf :

S.SAHOO & CO.
Chartered Accountants



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

Place: New Delhi

Date: 23 AUG 2021

For:

CANSUPPORT

Harmala Gupta
President

President
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(Opp. Kamla Nehru College)

Manmohan Malhoutra
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FOREIGN PROJECTS

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
RECEIPTS			
Opening Balance :			
Cash in Hand		40,318	13,514
Cash at Bank		3,729,706	35,698,769
Grant Received during the year	[13]	9,424,579	7,209,267
Donation Received	[14]	2,041,016	1,141,328
Interest Income	[15]	3,093,719	623,131
Loan & Advances Received (Income Tax Refund)		180,980	208,741
TOTAL Rs.		18,510,318	44,894,751
PAYMENT			
Palliative Care Field Services	[16]	9,900,004	13,724,061
Supportive Care Services	[17]	1,447,334	934,670
Training & Education Programme	[18]	1,440,950	400,769
Administrative Expenses		16,150	23,523
Last Year Liabilities Paid		260,155	398,828
TDS Deducted on Interest Income		-	173,198
Purchase of Fixed Assets		998,563	469,677
Investment Made During the Year		-	25,000,000
Closing Balance			
Cash in Hand		6,931	40,318
Cash at Bank		4,440,230	3,729,706
TOTAL Rs.		18,510,318	44,894,751
Significant Accounting Policies and Notes to Accounts	[19]	-	-

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

For & on behalf :

S.SAHOO & CO.
Chartered Accountants



CA Subhajit Sahoo, FCA, LLB
Partner

MM No. 057426
Firm No. 322952E

Place: New Delhi

Date: 23 AUG 2021

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FOREIGN PROJECTS

Schedules forming part of Financial Statement

SCHEDULE [01] : RESERVES FUND

General Fund

	F.Y. 2020-21	F.Y. 2019-20
Opening Balance	27,342,404	32,335,722
Add: Excess of Income Over Expenditure	(632,640)	(4,993,318)
TOTAL Rs.	26,709,764	27,342,404

SCHEDULE [02] : ASSET FUND

Opening Balance	999,047	2,118,730
Add: Addition During the Year	998,563	-
Less: Loss on assets Disposed off		
Less: Depreciation Transferred from Income & Expenditure Account	270,098	1,119,683
TOTAL Rs.	1,727,512	999,047

SCHEDULE [04] : LOANS & ADVANCES

Security Deposit (Rent Faridabad)	30,000	30,000
TDS Receivable	341,986	521,924
Prepaid Expenses	-	1,042
TOTAL Rs.	371,986	552,966

SCHEDULE [05] : CASH & BANK BALANCE

Cash in Hand	6,931	40,318
Cash at Bank		
Kotak Mahindra Bank (2613521088)	19,906	3,729,706
Standard Chartered (52310616448)	1,449,584	-
State Bank of India (39998550461)	2,970,741	-
TOTAL Rs.	4,447,161	3,770,024

SCHEDULE [06] : SUNDRY CREDITORS

TDS Payable	14,074	705
Expenses Payable	103,561	108,524
ESIC Payable	1,093	392
EPF Payable	17,948	14,165
Salary Payable	554,611	433,475
Staff Retention Security	1,140,462	1,295,106
Other Liability	1,401,370	1,686,997
TOTAL Rs.	3,233,119	3,539,364

SCHEDULE [07] : GRANT INCOME

Home care Project		
Grant received during the year	9,424,579	7,209,267
TOTAL Rs.	9,424,579	7,209,267



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SCHEDULE [08] : DONATION RECEIVED

General Donation	2,041,016	1,141,328
TOTAL Rs.	2,041,016	1,141,328

SCHEDULE [09] : INTEREST INCOME

Interest on Bank Account	154,355	449,933
Interest on Fixed Deposit, Bonds & Liquid Deposits	1,504,321	1,731,976
TOTAL Rs.	1,658,676	2,181,909

SCHEDULE [10] : PALLIATIVE CARE FIELD SERVICES**Programme Expenses**

Salary & Allowance	7,476,994	9,620,496
Medicine/Medical Assistance	711,676	851,630
Taxi Hiring Charges	890,349	1,411,790
Per Diem Expenses		2,100
Employer Contribution EPF	293,067	345,977
Employer Contribution ESIC	51,508	63,680

Administrative Expenses

Admin Charges EPF	25,951	23,885
Annual Maintenance Contract	1,042	1,458
Books and Periodicals		8,691
Branding Charges	14,986	
Centre Supplies & Utilities	6,400	28,553
Centre SetUp		27,905
Conveyance Expenses	14,782	53,619
Electricity & Water Charges	14,185	20,722
Printing and Stationery	99,984	175,507
Rent, Rates & Taxes	179,000	622,200
Repair & Maintenance	2,500	19,220
Staff Welfare	23,926	990
Stipend	29,838	29,698
Telephone & Telefax Expenses	31,663	23,426
Training & Education	9,408	236,552
Vehicle Running & Maintenance	19,145	90,696
Travelling & Food Expenses	3,600	61,474
Hotel Charges	-	2,750
Non Recurring Expenses		

TOTAL Rs.	9,900,004	13,723,019
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SCHEDULE [11] : SUPPORTIVE CARE SERVICES**Programme Expenses**

Salary & Allowance	1,415,534	274,264
Day Care Activities	-	8,902
Medicine/Medical Assistance	-	6,785
Relife to Destitute	-	12,789
Events Specific	-	47,790
Nutritional Supplements	19,275	23,250
Scholarship to Day Care patient/Care Giver	-	14,000
Employer Contribution EPF	8,804	11,120
Employer Contribution ESIC	3,721	3,279



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Administrative Expenses

Books & Periodicals	-	17,059
Conveyance Expenses	-	1,000
Printing and Stationery	-	4,032
Rent, Rates & Taxes	-	250,000
Repair and Maintenance	-	2,550
Taxi Hiring Charges	-	251,050
Wages	-	6,800

TOTAL Rs.**1,447,334****934,670****SCHEDULE [12] : KTER PROJECT****Programme Expenses**

Salary & Allowance

1,440,950

261,005

Administrative Expenses

Training & Education

139,764

TOTAL**1,440,950****400,769****SCHEDULE [12] : GRANT RECEIVED DURING THE YEAR**

Adobe Foundation	-	1,388,810
Tom & Sheila Springer Charity	-	211,813
JIV Daya Foundation	3,792,223	1,951,178
Lions Club Fairlop	91,086	-
CAF America	1,629,320	348,378
PFIZER	1,250,000	2,250,000
U K Online Giving Foundation	1,462,280	-
BIDC	1,199,670	1,059,089
New Zealand High Commission	-	-

TOTAL Rs.**9,424,579****7,209,267****SCHEDULE [13] : DONATION RECEIVED**

General Donation

2,041,016

1,141,328

TOTAL Rs.**2,041,016****1,141,328****SCHEDULE [14] : BANK INTEREST**

Interest on Bank Account

Interest on Fixed Deposit, Bonds & Liquid Deposits

154,355

173,198

2,939,364

449,933

TOTAL Rs.**3,093,719****623,131****SCHEDULE [15] : PALLIATIVE CARE FIELD SERVICES****Programme Expenses**

Salary & Allowance

Medicine/Medical Assistance

Taxi Hiring Charges

Per Diem Expenses

Employer Contribution EPF

Employer Contribution ESIC

7,476,994

9,620,496

711,676

851,630

890,349

1,411,790

293,067

2,100

51,508

345,977

63,680



<u>Administrative Expenses</u>		
Admin Charges EPF	25,951	23,885
Annual Maintenance Charges	1,042	2,500
Books & Periodicals	-	8,691
Branding Charges	14,986	-
Centre Supplies & Utilities	6,400	28,553
Centre SetUp	-	27,905
Conveyance Expenses	14,782	53,619
Electricity & Water Charges	14,185	20,722
Printing and Stationery	99,984	175,507
Rent, Rates & Taxes	179,000	622,200
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Stipend	29,838	29,698
Telephone & Telefax Expenses	31,663	23,426
Training & Education	9,408	236,552
Vehicle Running & Maintenance	19,145	90,696
Travelling & Food Expenses	3,600	61,474
Hotel Charges	-	2,750
Non Recurring Expenses		
TOTAL	9,900,004	13,724,061

SCHEDULE [16] : SUPPORTIVE CARE SERVICES

<u>Programme Expenses</u>		
Salary & Allowance	1,415,534	274,264
Day Care Activities	-	8,902
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Relief to Destitute	-	12,789
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Scholarship to Day Care patient/Care Giver	-	14,000
Employer Contribution EPF	8,804	11,120
Employer Contribution ESIC	3,721	3,279
<u>Administrative Expenses</u>		
Books & Periodicals	-	17,059
Conveyance Expenses	-	1,000
Printing and Stationery	-	4,032
Rent, Rates & Taxes	-	250,000
Repair and Maintenance	-	2,550
Taxi Hiring Charges	-	251,050
Wages	-	6,800
TOTAL	1,447,334	934,670

SCHEDULE [17] : KTER PROJECT

<u>Programme Expenses</u>		
Salary & Allowance	1,440,950	261,005
<u>Administrative Expenses</u>		
Training & Education		139,764
TOTAL	1,440,950	400,769



Handwritten signature and initials.

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FOREIGN PROJECTS

Amount in Rs.

SCHEDULE 1031: FIXED ASSETS

SCHEDULE 1031 : FIXED ASSETS												
PARTICULARS	GROSS BLOCK				Rate of Dep.	DEPRECIATION				NET BLOCK		
	As at	Addition		Deletion		As at	Upto	During the year		Upto	As on	As on
	01.04.2020	More than 180 days	Less than 180 days			31.03.2021	01.04.2020	Addition	Deletion	31.03.2021	31.03.2021	31.03.2020
A. ASSETS OUT OF DONATION:												
ELECTRIC EQUIPMENTS	42,035			-	15%	16,700	3,800	-	20,500	21,535	25,335	
COMPUTERS	969,782			-	40%	776,157	77,450	-	853,607	116,175	193,625	
FURNITURE & FIXTURES	114,270				10%	33,633	8,064		41,697	72,573	80,637	
DIGITAL CAMERA	85,034			-	15%	45,224	5,972	-	51,196	33,838	39,810	
LCD PROJECTOR	144,630			-	15%	47,048	14,637		61,685	82,945	97,582	
INVERTER	38,250			-	15%	23,010	2,286	-	25,296	12,954	15,240	
MOBILE	182,825			-	15%	34,463	22,254	-	56,717	126,108	148,362	
RO	16,000			-	15%	9,966	905	-	10,871	5,129	6,034	
OFFICE EQUIPMENT	500,904	13,000		-	15%	123,835	58,510	-	182,345	331,559	377,069	
MEDICAL EQUIPMENT	25,000	-		-	15%	9,647	2,303	-	11,950	13,050	15,353	
VEHICLES			985,563		15%		73,917		73,917	911,646	-	
SUB-TOTAL (A)	2,118,730	13,000	985,563	-		1,119,683	270,098	-	1,389,781	1,727,512	999,047	



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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 2021.

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 31.03.2021 under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2020 to 31.03.2021 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.



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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 2019-20 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 2019-20 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: 23 AUG 2021

For
CANSUPPORT

Harmala Gupta
President

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

Manmohan Malhoutra
Treasurer

Treasurer
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