

Independent Auditors' Report

Report on the Financial Statements

We have audited the accompanying financial statements of Antara, Antaragram, Dakshin Gobindapur, Kolkata – 700145 which comprise the Balance Sheet as at 31st March 2022, the Statement of Income and Expenditure and the Receipts and Payments Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for 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 Standards issued by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. An audit includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report

We report that:

1. We have obtained, subject to our observations, all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account as required by law have been kept by the organization so far as appears from our examination of those books.
3. The Balance Sheet, the statement of Income and Expenditure and the Receipts and Payments Account dealt with by this report are in agreement with the books of account.



4. In our opinion, the Balance Sheet and the statement of Income and Expenditure dealt with by this report comply with the Accounting Standards issued by The Institute of Chartered Accountants of India. However depreciation on fixed assets is not provided in the accounts and liability for gratuity and leave benefit, payable to employees are treated on cash basis.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to above observations give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - i. In the case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - ii. In the case of the Statement of Income and Expenditure, of the excess of Income over Expenditure for the year ended on that date.
 - iii. In the case of Receipts and Payments Account the inflow and outflow of funds during the year.

For P.K. Sen & Associates
Chartered Accountants
Firm Registration No. 311112E



Date: 09th September 2022
Place: Kolkata

(S.K. Mitra)
Partner
Membership No 050902
UDIN: 220502AUZSUF6171

LiabilitiesCorpus Funds

General Contributions
Earmarked Funds
Endowment Funds

Reserves

Loan Funds

Overdraft from Axis Bank Ltd
(Secured by lien on Fixed Deposit Receipts
of ₹ 150.15 lacs held as Investments
- Previous Year ₹ 153.00 lacs)

Current liabilities

Statutory Dues
Other Current Liabilities

ASSETSNon-Current Assets

Tangible Fixed Assets
Capital Work in Progress

Non Current Investments

Long Term Loans and Advances

Current Assets

Current Investment
Inventories
Sundry Debtors
Cash and Bank Balances
Short Term Loans and Advances
Other Current Assets

Significant Accounting Policies and Notes to the
Accounts

Notes	As at 31st March 2022	As at 31st March 2021
2	42,99,000	42,99,000
3	9,14,51,805	8,60,25,681
4	9,26,87,156	7,96,62,156
	18,84,37,961	16,99,86,837
5	(1,17,53,334)	(1,28,91,001)
	17,66,84,627	15,70,95,836
	16,69,805	23,65,900
6	9,03,437	7,54,902
7	1,34,36,054	1,01,38,558
	19,26,93,923	17,03,55,196
8	12,26,74,191	9,62,83,434
8	3,27,980	86,62,953
9	1,27,00,000	2,76,11,538
10	6,51,171	4,51,107
9	4,27,30,146	2,67,92,691
11	17,44,457	14,31,284
12	38,76,357	36,57,674
13	35,74,296	26,48,700
10	34,52,906	22,93,593
14	9,62,419	5,22,222
	5,63,40,581	3,73,46,164
	19,26,93,923	17,03,55,196
1 to 21		

Notes to the Accounts referred to above form an integral part of the Balance Sheet

For P. K. Sen. & Associates
Chartered Accountants
Firm Registration No. 311112E


(S.K. Mitra)
Partner

Membership No. 050902
UDIN: 22050902AUZSUF6171

Date: 9th September 2022
Place : Kolkata

Antara**Statement of Income and Expenditure for the year ended 31st March 2022**

(Amount ₹)

	Note	Year ended 31st March 2022	Year ended 31st March 2021
Income			
Income from Operation	15	9,94,19,007	7,18,19,631
Other Income	16	1,03,105	75,577
PMPRY Grants		-	1,119
		9,95,22,112	7,18,96,327
Expenditure			
(Accretion) / Decretion to Stock	17	(3,13,173)	3,15,473
Employee Benefits Expense	18	3,80,75,337	3,49,17,363
Operational Expenses	19	7,01,41,163	4,94,21,040
Interest Paid on Overdraft from Bank		4,36,749	6,40,156
		10,83,40,076	8,52,94,032
Operating Deficit		(88,17,964)	(1,33,97,705)
Income from Endowment Funds and Special Drive	20	99,79,630	87,22,781
Excess of Income / (Expenditure) over Expenditure / Income		11,61,666	(46,74,924)
Balance (Deficit) brought forward		(1,39,94,015)	(93,19,091)
(Deficit) Transferred to General Reserve		(1,28,32,349)	(1,39,94,015)
Significant Accounting Policies and Notes to the Accounts	1 to 21		

Notes to the Accounts referred to above form an integral part of the Statement of Income and Expenditure.

For P. K. Sen. & Associates
Chartered Accountants
Firm Registration No. 311112E

 (S.K. Mitra)
Partner

Membership No. 050902
UDIN: 22050902AUZSUF6171

Date: 9th September 2022
Place : Kolkata



Antara
Significant Accounting Policies and notes to the Accounts

1. Significant Accounting Policies

1.1 General Information

Antara was incorporated on 6th December 1972 as a registered society under West Bengal Societies Registration Act 1961. The primary objective of the Antara is to run a voluntary association of social workers and psychiatrists for the purpose of assisting, rehabilitating and treating the mentally disturbed indigent people of Calcutta irrespective of Caste, Colour or Creed and also to provide outdoor, indoor and domiciliary treatment of all mental sufferers including alcoholics and drug addicts.

1.2 Basis of Preparation of Financial Statements

The financial statements have been prepared as a going concern on an accrual basis and under historical cost convention except in cases of gratuity and leave encashment payable to employees, which are treated on cash basis. The accounting policies adopted in the preparation of financial statements are consistent with those followed in previous years.

1.3 Use of Estimates

The preparation of the financial statements in conformity with Generally Accepted Accounting Principle in India (Indian GAAP) requires the Management to make estimates and assumptions considered in the reported accounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and difference between the actual results and the estimates are recognized in the period in which results are known or materialised.

1.4 Fixed Assets and Depreciation.

Tangible

- i) Fixed Assets are stated at cost. Cost includes all attributable expenses.
- ii) Costs of assets of immaterial value and having limited useful life are charged to revenue during the year of acquisition leaving item wise small value in the respective asset accounts for exercising control.
- iii) Capital Work in Progress: Tangible fixed assets which are not yet ready for their intended use are carried at cost, comprising of direct cost and related incidental expenses.
- iv) Depreciation on Fixed Assets is not provided in the accounts.

Intangible

Cost of Computer Software is charged to revenue in the year of acquisition irrespective of whether it brings future enduring additional economic benefits or not.

1.5 Donation in Kind (Assets)

- (i) Fixed Assets received as donation in kind from Institutions, Corporate Bodies and Well Wishers, where costs of acquisition are not ascertainable, are valued by a



special Committee formed for the purpose. The values of such assets as declared by the Committee are incorporated in books by way of additions under the respective head of assets and the corresponding amount is added to Capital Reserve.

The expenditure for transportation of these donated assets and costs of improvement are also capitalized.

- (ii) Fixed Assets received as donation in kind are utilized for operational activities of the organization.

1.6 Donation in Kind (Food Items)

Food items received as donation are valued at estimated market price and recognized as income in the Accounts and the corresponding values are charged to consumptions.

1.7 Financial Assets Investment

Investments are recorded as Long Term Investment unless they are expected to mature within one year. Long Term as well as Current Investments are stated at cost. All Investments are made in the forms and modes as specified in sub-section (5) of section 11 of the Income Tax Act 1961.

1.8 Inventories

Inventories are valued at cost. The cost is determined on weighted average basis.

1.9 Cash and Cash Equivalent

Cash comprises cash at bank and in hand and demand deposits with bank. Cash equivalences are short term balances highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in values.

1.10 Retirement Benefits.

- i) Contributions are made to Provident and other Funds administered by Government Authorities. The contributions are recognized in the Statement of Income and Expenditure on an accrual basis.
- ii) Gratuity and Leave Encashment are paid to employees on retirement on a cash basis.

1.11 Income from Investments

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

Income from Investment is included together with the related tax credit in the Statement of Income and Expenditure under the head "Income from Endowment Fund and Special Drive"

1.12 Foreign Currency Transactions

Transactions relating to Income in Foreign currency are recorded in books in rupees by applying the exchange rates prevailing on the respective dates of the transactions.



(Amount ₹)

Note - 2

General Contributions

	As at 31st March 2022	As at 31st March 2021
Tisco	3,00,000	3,00,000
Brooke Bond India Limited	1,50,000	1,50,000
ITC Limited	1,50,000	1,50,000
Meteor Private Limited	12,47,000	12,47,000
Kothari Foundation	2,25,000	2,25,000
Well Wishers	2,50,000	2,50,000
Stiefel Undschum India Ltd	1,00,000	1,00,000
Tata Tea Limited	1,00,000	1,00,000
Jiwanram Sheodutrai	10,00,000	10,00,000
Viratech Solutions Software Ltd	1,27,000	1,27,000
Neeraj Jain	3,50,000	3,50,000
Uttam Saha	3,00,000	3,00,000
	<u>42,99,000</u>	<u>42,99,000</u>

Note -3

Earmarked Funds

Building Projects

Cathedral Relief Ward		
- Cathedral Relief Services	3,99,637	3,99,637
Add:- Transferred from Group Home Fund (refer note 21.7)	<u>12,98,651</u>	<u>12,98,651</u>
	16,98,288	16,98,288
Marthoma Church	4,81,966	4,81,966
Central Building		
- Trinity Cathedral	4,50,835	4,50,835
- Friends of Antara - U.S.A	30,42,796	30,42,796
Add:- Transferred from Group Home Fund (refer note 21.7)	<u>12,23,635</u>	<u>12,23,635</u>
	47,17,266	47,17,266
Armenian Church	4,66,838	4,66,838
Missionaries of Charity	2,73,757	2,73,757
I.C.C.O.	14,85,678	14,85,678
South Calcutta Round Table No 12	13,74,486	13,74,486
Calcutta Alipore Round Table No 12	79,400	79,400
German Consulate	3,74,240	3,74,240
Medicare Centre (refer note 21.7)	28,00,000	28,00,000
Friends of Antara - U.K.	39,61,358	39,61,358
World Vision	22,10,000	22,10,000
Member of Parliament Local Area Development Fund	2,00,000	2,00,000
International Tibet Support Network	1,46,410	1,46,410
Janpad Textiles Pvt Ltd	5,00,000	5,00,000
LIC Golden Jubilee Ward		
- LIC Golden Jubilee Foundation	25,00,000	25,00,000
Add:- Transferred from Group Home Fund (refer note 21.7)	<u>22,33,973</u>	<u>22,33,973</u>
	47,33,973	47,33,973
Aditya Kashyap Memorial Building	33,10,000	33,10,000
S. Dasgupta Memorial Building	41,47,493	41,47,493
Apartment Building		
As per Last Account	50,00,000	50,00,000
Add:- Transferred from Group Home Fund (refer note 21.7)	<u>38,04,638</u>	<u>38,04,638</u>
	88,04,638	88,04,638
Bidhayak Elaka Unnayan Programme	4,00,000	4,00,000
Infrastructure Development Fund	32,05,000	32,05,000
Meditation Centre	13,02,389	13,02,389
Rotary Deutschland Gemeindiensi	5,96,860	5,96,860
P. M. John Memorial	42,41,425	33,66,425
Tide Water Oil Co (India) Ltd	77,05,000	63,55,000
	<u>5,92,16,465</u>	<u>5,69,91,465</u>
Lift		
Minicraft Enterprise Pvt Ltd	3,50,000	3,50,000
Late Shyam Sunder & Geeta Chowdhury - (in Kind)	<u>3,81,000</u>	<u>3,81,000</u>
	7,31,000	7,31,000
Corporate Social Responsibilities Fund		
HDFC Standard Life Insurance	6,06,900	6,06,900
Tata Steel Processing & Distribution Ltd	18,18,000	18,18,000
The Federal Bank Limited	2,60,000	2,60,000
Bank of Baroda	19,76,462	19,76,462
Less:- Value of Assets written off	<u>1,02,062</u>	
	18,74,400	
Indian Oil Corporation	1,34,77,040	1,14,55,484
Techno Electric & Engineering Co Ltd	24,28,978	24,28,978
Tata Steel Downstream Product Ltd	5,00,000	
State Bank of India	<u>8,63,760</u>	
	2,18,29,078	1,85,45,824

Antara
Notes to the Accounts

(Amount ₹)

	As at 31st March 2022	As at 31st March 2021
<u>Jute Product</u>		
National Centre for Jute Diversification	1,32,660	1,32,660
Less:- Value of Assets written off	16,050	
	1,16,610	
<u>Transport</u>		
Viratech Software & Communication Ltd		
As per last account	11,01,863	11,66,863
Sold during the year (in Kind)	-	(65,000)
	11,01,863	11,01,863
<u>Tube wells</u>		
South Calcutta Round Table No 17	16,000	16,000
Banshidhar Agarwal Charitable Trust	45,000	45,000
Friends of Antara - UK	60,000	60,000
	1,21,000	1,21,000
<u>Poultry</u>		
CIDA	1,67,448	1,67,448
Less:- Value of Assets written off	45,801	-
	1,21,647	
Rotary RISCA	20,279	20,279
Less:- Value of Assets written off	20,279	-
	1,76,172	1,76,172
Calcutta Alipore Round Table No 12		
	2,97,819	3,63,899
<u>Development Fund</u>		
Land & Land Development Fund	45,84,414	45,84,414
Research Projects	50,000	50,000
	46,34,414	46,34,414
<u>Electronic Equipment</u>		
Electronic Equipment		
State Bank of India	4,02,100	4,02,100
Equipment	18,000	18,000
	4,20,100	4,20,100
<u>Furniture & Fixtures</u>		
Rotary Club of Narendrapur	1,49,106	1,49,106
Reserve Bank of India	2,49,500	2,49,500
	3,98,606	3,98,606
<u>Computers & Peripherals</u>		
Rotary Club of Narendrapur	2,19,800	2,19,800
KVK Corporation	10,00,000	10,00,000
	12,19,800	12,19,800
<u>Green House</u>		
Rotary Club of Narendrapur	2,10,770	2,10,770
<u>Machinery</u>		
Rotary Club of Narendrapur	29,400	29,400
<u>Library Fund</u>		
As per last account	4,73,262	4,73,262
<u>Rehabilitation Projects</u>		
	1,77,430	1,77,430
<u>Generator Fund</u>		
Friends of Antara UK	48,540	48,540
Industrial Associated - (in Kind)	4,25,648	4,25,648
	4,74,188	4,74,188
	9,14,51,805	8,60,25,681



(Amount ₹)

Note -4

Endowment Funds

General

As per last account
Addition during the year

Medical

Child Endowment

Group Home Fund

As per last account
Addition during the year

	As at 31st March 2022	As at 31st March 2021
	1,53,87,778	1,49,16,778
	5,25,000	4,71,000
	1,59,12,778	1,53,87,778
	1,16,098	1,16,098
	2,63,124	2,63,124
	6,38,95,156	5,78,45,156
	1,25,00,000	60,50,000
	7,63,95,156	6,38,95,156
	9,26,87,156	7,96,62,156
	6,72,675	6,66,679
	5,601	5,996
	(29,600)	
	6,48,676	6,72,675
	4,30,339	4,30,339
	(1,28,32,349)	(1,39,94,015)
	(1,17,53,334)	(1,28,91,001)
	4,10,037	3,93,015
	87,474	79,925
	3,48,264	1,76,015
	13,680	11,760
	43,982	94,187
	-	-
	9,03,437	7,54,902
	36,99,091	36,56,807
	25,000	2,21,150
	-	-
	97,11,963	62,60,601
	1,34,36,054	1,01,38,558
	83,00,000	83,00,000
	4,71,30,146	4,61,04,229
	5,54,30,146	5,44,04,229
	Non-Current (Long Term)	Non-Current (Long Term)
	Current (Short Term)	Current (Short Term)
	28,00,000	83,00,000
	99,00,000	1,93,11,538
	1,27,00,000	2,76,11,538
	4,27,30,146	2,67,92,691
	2,76,11,538	2,67,92,691
	15,61,978	12,16,166
	3,15,300	3,96,650
	5,71,171	2,95,707
	8,36,177	5,46,682
	8,20,076	2,89,495
	16,56,253	8,36,177
	-	-
	16,56,253	8,36,177
	625	-
	16,55,628	8,36,177
	41,04,077	27,44,700

Note - 5

Reserves

Capital Reserve

Value of Fixed Assets received - as donation in Kind
Balance as per last account
Add:- Donation in Kind
Less: Value of assets sold / written off during the year

General Reserve

Income and Expenditure Adjustment Account

As per last Account

Statement of Income and Expenditure

Excess of (Expenditure) over Income

Note - 6

Statutory Dues

Contributions to Provident Fund
Contributions to Employees' State Insurance Scheme
Tax Deducted at Source
Professional Tax Payable
Goods and Service Tax
(is net of IGST Input Tax Credit of ₹ 47,011. P.Y ₹ 44,674)

Note - 7

Other Current Liabilities

Advance from Patients
Advance from Nursing School
Interest Payable
Sundry Creditors
(Include Advance Retained from Contractor ₹ 672,458 P.Y. ₹ 689,426)

Note - 9

Investments

8% Savings (Taxable) Bond 2003
Fixed Deposit with Banks

The Receipts for Deposits with Bank have been given as security against overdraft from Axis Bank Limited ₹ 150.15 lacs (P.Y. ₹ 153 lacs)

8% Savings (Taxable) Bond 2003
Fixed Deposit with Banks

Note - 10

Loans and Advances

Advances Recoverable
Advance to Staff
Security Deposit
Income Tax Deducted at Source
As per last Account
Add Tax deducted during the year

Less:- Refund

Less: Balance of TDS Written off



(Amount ₹)

Advances Recoverable
Advance to Staff
Security Deposit
Income Tax Deducted at Source

Note - 11

Inventories - at Cost

Medicine
Kitchen Items
Hospital Supplies Item
Work Therapy Items

Note - 12

Sundry Debtors

Receivable

Note - 13

Cash and Bank Balances

Cash on hand
Balances with Scheduled Banks
in Savings Account
in Current Account
Cash and Cash Equivalent

Note - 14

Other Current Assets

Accrued Interest on Investments and Deposits

Note - 15

Income from Operations

Outdoor Patients
Medicare Units
Indoor Patients
Chemical Dependency
Day Care Treatments
Indoor Services

Work Therapy Units (net)
Training (Including Nursing Training)

Note - 16

Other Income

Interest on Savings Account with Banks
Liability no longer required written back
Miscellaneous Receipt

Note - 17

(Accretion) / Decretion to Stock

Opening Stock
Less:- Closing Stock

Note - 18

Employee Benefits Expense

Salaries and Exgratia
Gratuity Paid
Leave Encashment
Staff Welfare Expenses
Employer's Contributions to Provident and other Funds
Employer's Contributions to ESI

As at 31st March 2022		As at 31st March 2021	
Non-Current (Long Term)	Current (Short Term)	Non-Current (Long Term)	Current (Short Term)
-	15,61,978	-	12,16,166
80,000	2,35,300	1,55,400	2,41,250
5,71,171	-	2,95,707	-
-	16,55,628	-	8,36,177
6,51,171	34,52,906	4,51,107	22,93,593
	14,05,681		10,91,142
	51,244		59,743
	2,05,800		2,09,618
	81,732		70,781
	17,44,457		14,31,284
	38,76,357		36,57,674
	10,368		41,714
35,42,812		25,85,870	
21,116		21,116	
	35,63,928		26,06,986
	35,74,296		26,48,700
	9,62,419		5,22,222
	9,62,419		5,22,222
For the year Ended 31st March 2022		For the year Ended 31st March 2021	
	3,76,90,217		2,80,47,808
5,23,870		9,41,270	
3,88,640		2,92,495	
5,84,85,542		4,15,44,418	
	5,93,98,052		4,27,78,183
	9,46,807		6,81,550
	13,83,931		3,12,090
	9,94,19,007		7,18,19,631
	98,605		75,577
	8		-
	4,492		
	1,03,105		75,577
	14,31,284		17,46,757
	17,44,457		14,31,284
	(3,13,173)		3,15,473
3,27,96,913		3,04,19,075	
16,98,172		13,36,040	
53,229		62,505	
	3,45,48,314		3,18,17,620
	4,28,357		4,30,646
23,01,787		19,88,376	
7,96,879		6,80,721	
	30,98,666		26,69,097
	3,80,75,337		3,49,17,363

Antara
Notes to the Accounts

Food Expenses (Net)	90,18,351	76,32,982
Consultancy Fees	1,46,94,976	67,15,799
Electricity	22,74,302	21,38,644
Communication Charges	3,15,822	2,76,588
Rehabilitation	1,32,011	81,484
Group Home Charges	5,27,569	55,068
Hospital Supplies	9,06,753	15,88,297
Pollution Control Charges	3,22,501	3,23,114
House Keeping	3,84,302	3,90,416
Repairs and Renovations	46,98,489	39,15,585
Rates and Taxes	76,647	67,022
Audit Fees	50,000	50,000
Certification Fees	-	5,000
	50,000	55,000
Other Expense		
Bank Charges	99,038	60,459
Books and Periodicals	39,069	29,665
Conveyance	1,63,274	93,107
Games and Recreation	60,269	70,768
Generator Running Expenses	1,40,375	1,24,407
Legal Expenses	2,000	3,500
Meetings and Seminar	38,998	14,086
Miscellaneous Expenses	65,805	32,779
Mobile Health Clinic	16,345	6,469
Motor Car Upkeep	3,75,965	2,65,401
Postage	10,145	6,076
Printing & Stationery	9,04,913	5,94,304
Publicity and Advertisements	28,814	65,433
Security Services	17,57,263	16,52,844
Support Services	1,52,92,256	1,11,25,238
Software Charges	3,22,120	31,557
Staff Training	-	2,070
Subscription	20,136	21,101
Penal Interest & Damages	5,219	12,391
Aesthetic Therapy Programme (Net)	-	520
	1,93,42,004	1,42,12,175
Loss on Fixed Assets Discarded (Net)	39,119	30,137
Income Tax Deducted at Source Written off	625	-
Sundry Balances Written Off	7,56,182	12,244
	7,01,41,163	4,94,21,040
Note - 20		
Income from Endowment and Special Drive		
Income from Endowment Funds		
Interest on 8 % Savings (Taxable) Bond 2003	6,64,000	6,64,000
Interest on Fixed Deposits with Bank	25,13,920	24,90,968
	31,77,920	31,54,968
Special Financial Drive		
Advertisement	2,92,500	4,82,500
Donations :		
General	51,59,586	32,87,256
Donation in Kind	4,36,123	12,59,407
Food	3,03,500	1,61,500
Friends of Antara	43,000	69,500
Golden Jubilee	-	2,73,406
Group Home	5,60,431	
CBM Health Programme	6,570	34,244
	65,09,210	50,85,313
	99,79,630	87,22,781

Note - 21

- Book value of fixed assets which are not in existence or in un-usable condition as noticed during physical verification conducted in a phased manner, have been written off and charged to results for the year. Values of discarded assets appearing in the balances of various Earmarked Funds and Capital Reserve, to the extent their identifications are possible, have been transferred from the respective funds to Deficit Account of General Fund.
- Land - General - ₹ 62,23,841 (P.Y. ₹ 62,23,841) includes free hold land ₹ 59,98,841 (P.Y. ₹ 59,98,841) and Lease hold land ₹ 2,25,000. Addition to free hold Land in previous year ₹ 57,500 represents cost of conversion of the character of certain plots of land from Bastu/ Bagan to Hospital within the complex of Antara at mouza Hariharpur.
- The ownership of certain plots of land measuring 4 decimal (approx.) located in mouza Hariharpur, South 24 Parganas, presently in possession of Antara, had been challenged in prior year in the court of law by parties claimed to be owner of these properties. The application for temporary Injunction filed by one of the parties was rejected by Civil Judge (Junior Division), 1st Court Baruipur. The suit filed by another party is yet to be settled.
- Contingent Liability**



The demand of ₹ 60,93, 237 for Assessment Year 2018-19 from Income Tax authorities has been disputed in appeal and not provided for in these financial statements

5. The diversification of the activities of the Society in the area of skill development in health care segment has since been materialised and an independent society has been incorporated during the year.
- 6
- a Hon'ble Governor, Government of West Bengal, has recognised The Society for the purpose of availing benefits of medical attendance and treatment under the West Bengal Health for all Employees and Pensioner's Cashless Medical Treatment Scheme 2014 with effect from September 2018.
- b. The Administrative Medical Officer ESI (MB) Scheme Government of West Bengal having office at ESIC Building, Wing B (4th & 5th floor) GB Block Sector III, Salt Lake, Kolkata 700097 in pursuance of GO No 230-SS/2H-10/2009 dated 11th March 2013 issued by the Labour Department, Government of West Bengal has recognised Antara for providing full medical care services to the bonafide Insured Persons and their dependant family members who are entitled to get "Secondary Medical Care" services under Speciality covering Indoor treatment, Medical Diagnostic services and OPD Service with effect from February 2020.
- c As per verbal instruction received from Department of Health, Government of West Bengal, The Society is rendering cash-less medical services under "Swatha Sathi Scheme" during the year
7. The members of the Executive Committee of the society had unanimously decided and transferred during the previous year ending on 31/03/2018 from Group Home Fund ₹ 85,60,897 in total being balances in the name of patients appearing in Group Home Fund who had expired in prior years to Earmarked Building Fund viz. Apartment Building Fund ₹ 38,04,638, LIC Golden Jubilee Ward Fund ₹ 22,33,973 Cathedral Relief Ward Fund ₹12,98,651 and Central Building Fund ₹12,23,635.
During the previous year ended on 31/03/2019 ₹ 28,00,000 being balance appearing in Group Home Fund in name of an expired patient has been transferred based on decision of the member's of Executive Committee to Earmarked Fund, Medicare Centre
8. The provisions of Goods and Services Tax Act, 2017, are applicable to the activities of The Society relating to supply of medicine to patients The formalities under the said Act have been complied with and certain aspects are still in the process of compliance.

9. Corporate Social Responsibility Fund

Name of the Corporate Body	Amount of Contribution Received	Amount Utilised till 31st March 2022	Remarks
	₹	₹	
Indian Oil Corporation Ltd	20,21,556	20,21,556	Construction of 2nd & 3rd Floor of existing Assisted Living Facility Building (erstwhile Apartment Building)
State Bank of India	8,63,760	9,13,910	Generator
Tata Steel Downstream Product Limited	5,00,000	5,19,654	CCTV

10. 2nd Phase of SARS-Cov2 has impacted the operation of The Society The quantum is not metrical However, The Executive Committee of The Society is of the opinion that there is no material un-certainty that cast doubt on The Society's ability to continue as a Going Concern
11. Previous years figures have been re- arranged and re-grouped whenever necessary.



Description of Assets	Gross Block at Cost / Valuation				
	As at 1st April 2021	Acquisition / Adjustments during the Year	Assets received as Donation - at Cost / Valuation	Sales / Discarded / Adjustments	As at 31st March 2022
Land - General	62,23,841		-	-	62,23,841
	(61,66,341)	(57,500)	-	-	(62,23,841)
Land - Group Home	3,91,328	-	-	-	3,91,328
	(3,91,328)	-	-	-	(3,91,328)
Building - General	6,23,72,622	1,33,43,090	-	1,50,000	7,55,65,712
	(5,34,62,701)	(89,09,921)	-	-	(6,23,72,622)
Building - Group Home	27,23,664	-	-	-	27,23,664
	(27,23,664)	-	-	-	(27,23,664)
Fire Protection System	25,79,631	5,66,837	-	-	31,46,468
	(25,79,631)	-	-	-	(25,79,631)
Lift	15,88,136	14,79,750	-	-	30,67,886
	(15,88,136)	-	-	-	(15,88,136)
Green House	2,89,160	-	-	-	2,89,160
	(2,89,160)	-	-	-	(2,89,160)
Tubewell	3,87,145	-	-	-	3,87,145
	(3,87,145)	-	-	-	(3,87,145)
Furniture & Fixtures - General	58,94,282	22,21,069			81,15,351
	(44,46,631)	(14,43,072)	(5,995)	(1,416)	(58,94,282)
Furniture & Fixtures - Group Home	49,717		-	-	49,717
	(49,717)	-	-	-	(49,717)
Hospital Equipment	6,39,198	2,19,806	-		8,59,004
	(5,60,798)	(78,400)	-	-	(6,39,198)
Typewriter	2,341	-	-	2,341	-
	(2,341)	-	-	-	(2,341)
Electrical and Electronic Equipment	19,65,774	6,91,823	5,600	40,200	26,22,997
	(19,53,503)	(49,708)	-	(37,437)	(19,65,774)
Electrical Installation	22,15,827	1,42,996	-	-	23,58,823
	(19,15,895)	(2,99,932)	-	-	(22,15,827)
Close Circuit Calbe TV	8,50,388	5,19,654	-	-	13,70,042
	(8,42,138)	(8,250)	-	-	(8,50,388)
Generator	5,00,815	9,13,910	-	-	14,14,725
	(5,00,815)	-	-	-	(5,00,815)
Machinery	56,765	-	-	20,385	36,380
	(56,765)	-	-	-	(56,765)
Computer	22,15,609	6,12,839		21,280	28,07,168
	(21,83,808)	(41,500)	(1)	(9,700)	(22,15,609)

Antara**Note - 8****Tangible Fixed Assets**

(Amount ₹)

Description of Assets	Gross Block at Cost / Valuation				
	As at 1st April 2021	Acquisition / Adjustments during the Year	Assets received as Donation - at Cost / Valuation	Sales / Discarded / Adjustments	As at 31st March 2022
Vehicle	20,56,676	-	-	-	20,56,676
	(21,21,676)	-	-	(65,000)	(20,56,676)
Cycle and Van	9,800	-	-	-	9,800
	(9,800)	-	-	-	(9,800)
Library Books	1,65,917	-	-	-	1,65,917
	(1,65,917)	-	-	-	(1,65,917)
Public Address System	5,15,183	-	-	-	5,15,183
	(5,15,183)	-	-	-	(5,15,183)
Kitchen Equipment & Modernisation	25,89,615	-	-	1,02,062	24,87,553
	(25,89,615)	-	-	-	(25,89,615)
Bakery Machinery	-	14,97,627	-	-	14,97,627
Garage	-	16,54,804	-	-	16,54,804
Solar	-	28,57,220	-	-	28,57,220
Total	9,62,83,434	2,67,21,425	5,600	3,36,268	12,26,74,191
Previous Year	(8,55,02,708)	(1,08,88,283)	(5,996)	(1,13,553)	(9,62,83,434)
Capital Work in Progress					
Building Under Construction	83,29,478	37,44,808	-	1,20,23,308	50,978
	(1,02,16,025)	(66,26,726)	-	(85,13,273)	(83,29,478)
Advance to Building Contractor	2,12,090	26,09,000	-	26,14,000	2,07,090
	(2,07,090)	(53,05,000)	-	(53,00,000)	(2,12,090)
Building Material	36,735	83,920	-	50,743	69,912
	(94,511)	-	-	(57,776)	(36,735)
Lift Under Installation	84,650	-	-	84,650	-
	-	(84,650)	-	-	(84,650)
Total	86,62,953	64,37,728	-	1,47,72,701	3,27,980
Previous Year	(1,05,17,626)	(1,20,16,376)	-	(1,38,71,049)	(86,62,953)



Antara

Receipts and Payments Account for the year ended 31st March 2022

Receipts			Payments		
	₹	₹		₹	₹
To Opening Balances:			By Opening Balances:		
Cash in Hand		41,714	Overdraft from Axis Bank Ltd		23,65,900
Balances with Scheduled Banks			" Fixed Assets		
in Savings Account		25,85,870	" Building	51,46,417	
in Current Account		21,116	" Fire Protection System	5,66,837	
			" Lift	6,25,660	
" <u>Earmarked Fund</u>			" Furniture & Fixtures - General	22,21,069	
P. M. John Memorial Fund		8,75,000	" Hospital Equipment	2,19,806	
Tide Water Oil Co (India) Ltd		13,50,000	" Electrical and Electronic Equipment	5,38,710	
			" Electrical Installation	1,42,996	
Indian Oil Corporation		20,21,556	" Close Circuit Cable TV	5,19,654	
Tata Steel Downstream Product Ltd		5,00,000	" Generator	9,13,910	
State Bank of India		8,63,760	" Computer	6,12,839	
			" Bakery Machinery	14,97,627	
General Endowment		5,25,000	" Garage	14,64,804	
			" Solar	28,57,220	
Group Home Fund		1,25,00,000			1,73,27,549
" Fixed Deposit Matured		1,13,67,691	Advance for Plan Sanction of Plan		2,00,000
			Advance MHA		5,64,019
" Medicare Units		3,79,80,526	" Fixed Deposits Made during the year		1,23,93,608
" Chemical Dependency		5,23,870	" Salary & Exgratia, Leave Encashment, Gratuity		3,47,96,596
" Day Care Treatment (Net)		3,88,640	" Staff Welfare		1,79,083
" Indoor Service Charges		5,57,23,900			
" Work Therapy (net)		9,67,968			
" Training (Including Nursing Training)		11,62,781			
		9,67,47,685			
" Interest on Savings Account with bank		98,605			
" Miscellaneous Income		4,492			
" Interest on Fixed Deposit		19,60,418			
" Interest on 8% Savings (Taxable) Bond 2003		6,64,000			
		27,27,515			



Antara

Receipts and Payments Account for the year ended 31st March 2022

Receipts

	₹	₹	₹
" Advertisements			3,62,500
" Donations:			
General Donation	51,59,586		
Food Donation	3,03,500		
Friends of Antara	43,000		
Mental Health Program	-		
CBM Health Programme	6,570		
Golden Jubilee	-		
Groupe Home	5,60,431		
			60,73,087
" Advance Received From Patients			17,48,443
" Advance Nursing - Training			25,000
" Advance Recovered from Employees	3,19,750		
Less: Advance given to Employees	2,38,400		
			81,350
Employees Provident Funds Scheme ;			
Contributions recovered during the year	23,01,787		
Less: Deposited during the year	22,93,772		
			8,015
" Employees State Insurance Scheme ;			
Contributions recovered during the year	1,84,576		
Less: Deposited during the year	1,83,135		
			1,441
" Professional Tax;			
Recovered during the year	1,46,550		
Deposited during the year	1,44,630		
			1,920
Income Tax			
Recovered during the year	25,35,576		
Deposited during the year	23,63,327		
			1,72,249
" Closing Balances:			16,69,805
Overdraft from Axis Bank Ltd			
			14,22,70,717

Payments

	₹	₹
" Operational Expenses		6,61,92,629
" Interest Paid on Overdraft from Bank		4,36,749
" Employer's Contributions to Provident and other Funds		22,93,772
" Employer's Contributions to ESI		7,90,771
" Income Tax Deducted at Source- from Income		8,20,076
Goods and Service Tax (CGST & SGST)		
Deposited during the year	15,07,712	
Less: Contribution recovered during the year	14,57,507	
		50,205
Security Deposit to WBSEDCL		2,85,464
" Closing Balances:		
Cash in Hand	10,368	
Balances with Scheduled Banks		
in Savings Account	35,42,812	
in Current Account	21,116	
		35,74,296
		14,22,70,717

For P. K. Sen & Associates
Chartered Accountants
Firm Registration No. 321112E

(S.K. Mitra)
Partner
Membership No. 050902
UDIN: 22050902AUZSUF6171
Date: 9th September 2022
Place : Kolkata