P. K. SEN & ASSOCIATES
CHARTERED ACCOUNTANTS

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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 2021, 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 2021 and

   ii. In the case of the Statement of Income and Expenditure, of the excess of Expenditure over Income 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

P.K. SEN & ASSOCIATES Chartered Accountants Kolkata

(S.K. Mitra)
Partner
Membership No 050902
UDIN: 21050902AAAAFJ6994

Date 22nd October 2021
Place: Kolkata

Antara

Balance Sheet as at 31st March 2021

(Amount ₹)

	Notes	As at 31st March 2021		As at 31st March 2020	
Liabilities					
Corpus Funds					
General Contributions	2	42,99,000		42,99,000	
Earmarked Funds	3	8,60,25,681		6,89,36,300	
Endowment Funds	4	7,96,62,156		7,31,41,156	
		16,99,86,837		14,63,76,456	
Reserves	5	(1,28,91,001)		(82,22,073)	
			15,70,95,836		13,81,54,383
Loan Funds					
Overdraft from Axis Bank Ltd (Secured by lien on Fixed Deposit Receipts of ₹ 153.00 lacs held as Investments - Previous Year ₹ 111.00 lacs)			23,65,900		64,57,533
(* The Overdrawn balance is net of receipt of ₹ 24,28,978 being the amount of cheque in hand as on 31st March 2021)					
Current liabilities					
Statutory Dues	6		7,54,902		7,88,943
Other Current Liabilities	7		1,01,38,558		76,00,465
			17,03,55,196		15,30,01,324
ASSETS					
Non-Current Assets					
Tangible Fixed Assets	8		9,62,83,434		8,55,02,707
Capital Work in Progress	8		86,62,953		1,05,17,626
Non Current Investments	9		2,76,11,538		2,88,22,100
Long Term Loans and Advances	10		4,51,107		5,98,427
Current Assets					
Current Investment	9	2,67,92,691		1,85,51,165	
Inventories	11	14,31,284		17,46,757	
Sundry Debtors	12	36,57,674		18,69,470	
Cash and Bank Balances	13	26,48,700		23,98,822	
Short Term Loans and Advances	10	22,93,593		23,96,063	
Other Current Assets	14	5,22,222		5,98,187	
			3,73,46,164		2,75,60,464
			17,03,55,196		15,30,01,324
Significant Accounting Policies and Notes to the Accounts	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:21050902AAAAFJ6994

Date: 22nd October 2021
Place : Kolkata

Antara

Statement of Income and Expenditure for the year ended 31st March 2021

(Amount ₹)

	Note	Year ended 31st March 2021		Year ended 31st March 2020	
Income					
Income from Operation	15	7,18,19,631		8,11,04,060	
Other Income	16	75,577		1,04,314	
PMPRY Grants		1,119		34,475	
			7,18,96,327		8,12,42,849
Expenditure					
(Accretion) / Decretion to Stock	17		3,15,473		(6,35,942)
Employee Benefits Expense	18		3,49,17,363		3,81,71,811
Operational Expenses	19		4,94,21,040		5,30,31,198
Interest Paid on Overdraft from Bank			6,40,156		3,31,766
			8,52,94,032		9,08,98,833
Operating Deficit			(1,33,97,705)		(96,55,984)
Income from Endowment Funds and Special Drive	20		87,22,781		65,91,018
Excess of Income / (Expenditure) over Expenditure / Income			(46,74,924)		(30,64,966)
Balance (Deficit) brought forward			(93,19,091)		(62,54,125)
(Deficit) Transferred to General Reserve			(1,39,94,015)		(93,19,091)
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

P.K. SEN & ASSOCIATES Chartered Accountants Kolkata

(S.K. Mitra)
Partner
Membership No. 050902
UDIN:21050902AAAAFJ6994

Date: 22nd October 2021
Place : Kolkata

Antara
Significant Accounting Polices 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 meterialised.

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

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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.

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Antara
Notes to the Accounts

(Amount ₹)

	As at 31st March 2021		As at 31st March 2020	
Note - 2				
General Contributions				
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 Sheoduttrai		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
		42,99,000		42,99,000
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 21.8)	12,98,651		12,98,651	
		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 21.8)	12,23,635		12,23,635	
		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 21.8)		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 21.8)	22,33,973		22,33,973	
		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 21.8)	38,04,638		38,04,638	
		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		33,66,425		29,51,425
Tide Water Oil Co (India) Ltd		63,55,000		35,00,000
		5,69,91,465		5,37,21,465
Lift				
Minicraft Enterprise Pvt Ltd	3,50,000		3,50,000	
Late Shyam Sunder & Geeta Chowdhury - (in Kind)	3,81,000		3,81,000	
		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	
Indian Oil Corporation	1,14,55,484		-	
Techno Electric & Engineering Co Ltd	24,28,978		-	
Bharat Financial Inclusion Ltd	-		81	
		1,85,45,824		46,61,443

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Antara
Notes to the Accounts

(Amount ₹)

	As at 31st March 2021		As at 31st March 2020	
Jute Product				
National Centre for Jute Diversification		1,32,660		1,32,660
Transport				
Viratech Software & Communication Ltd				
As per last account	11,66,863		11,66,863	
Sold during the year (in Kind)	(65,000)		-	
		11,01,863		11,66,863
Tube wells				
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
Poultry				
CIDA	1,67,448		1,67,448	
Rotary RISCA	20,279		20,279	
Calcutta Alipore Round Table No 12	1,76,172		1,76,172	
		3,63,899		3,63,899
Development Fund				
Land & Land Development Fund	45,84,414		45,84,414	
Research Projects	50,000		50,000	
		46,34,414		46,34,414
Electronic Equipment				
Electronic Equipment				
State Bank of India	4,02,100		4,02,100	
Equipment	18,000		18,000	
		4,20,100		4,20,100
Furniture & Fixtures				
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
Computers & Peripherals				
Rotary Club of Narendrapur	2,19,800		2,19,800	
KVK Corporation	10,00,000		10,00,000	
		12,19,800		12,19,800
Green House				
Rotary Club of Narendrapur		2,10,770		2,10,770
Machinery				
Rotary Club of Narendrapur		29,400		29,400
Library Fund				
As per last account		4,73,262		4,73,262
Rehabilitation Projects		1,77,430		1,77,430
Generator Fund				
Friends of Antara UK	48,540		48,540	
Industrial Associated - (in Kind)	4,25,648		4,25,648	
		4,74,188		4,74,188
		8,60,25,681		6,89,36,300

P.K. SEN & ASSOCIATES Chartered Accountants Kolkata

Antara
Notes to the Accounts

(Amount ₹)

	As at 31st March 2021		As at 31st March 2020	
Note -4				
Endowment Funds				
General				
As per last account	1,49,16,778		1,47,16,778	
Addition during the year	4,71,000		2,00,000	
		1,53,87,778		1,49,16,778
Medical		1,16,098		1,16,098
Child Endowment		2,63,124		2,63,124
Group Home Fund				
As per last account	5,78,45,156		5,77,35,156	
Addition during the year	60,50,000		1,10,000	
		6,38,95,156		5,78,45,156
		7,96,62,156		7,31,41,156
Note - 5				
Reserves				
Capital Reserve				
Value of Fixed Assets received - as donation in Kind				
Balance as per last account	6,66,679		6,70,881	
Add:- Donation in Kind	5,996		-	
Less: Value of assets sold / written off during the year	-		(4,202)	
		6,72,675		6,66,679
General Reserve				
Income and Expenditure Adjustment Account				
As per last Account		4,30,339		4,30,339
Statement of Income and Expenditure				
Excess of (Expenditure) over Income		(1,39,94,015)		(93,19,091)
		(1,28,91,001)		(82,22,073)
Note - 6				
Statutory Dues				
Contributions to Provident Fund		3,93,015		4,26,966
Contributions to Employees' State Insurance Scheme		79,925		79,351
Tax Deducted at Source		1,76,015		1,87,552
Professional Tax Payable		11,760		12,550
Goods and Service Tax		94,187		82,524
(is net of IGST Input Tax Credit of ₹ 44,674. P.Y ₹10,731)				
		7,54,902		7,88,943
Note - 7				
Other Current Liabilities				
Advance from Patients		36,56,807		22,99,546
Advance from Nursing School		2,21,150		15,000
Sundry Creditors		62,60,601		52,85,919
(Include Advance Retained from Contractor ₹ 689,426 P.Y. ₹ 408,357)				
		1,01,38,558		76,00,465
Note - 9				
Investments				
8% Savings (Taxable) Bond 2003		83,00,000		83,00,000
Fixed Deposit with Banks		4,61,04,229		3,90,73,265
		5,44,04,229		4,73,73,265
The Receipt for Deposits with Bank given as security against overdraft from Axis Bank Limited ₹ 153 lacs (P.Y. ₹ 111 lacs)				
	Non-Current (Long Term)	Current (Short Term)	Non-Current (Long Term)	Current (Short Term)
8% Savings (Taxable) Bond 2003	83,00,000	-	83,00,000	-
Fixed Deposit with Banks	1,93,11,538	2,67,92,691	2,05,22,100	1,85,51,165
	2,76,11,538	2,67,92,691	2,88,22,100	1,85,51,165
Note - 10				
Loans and Advances				
Advances Recoverable		12,16,166		15,17,651
Advance to Staff		3,96,650		6,34,450
Security Deposit		2,95,707		2,95,707
Income Tax Deducted at Source				
As per last Account	5,46,682		3,66,299	
Add Tax deducted during the year	2,89,495		1,82,871	
	8,36,177		5,49,170	
Less:- Refund	-		-	
	8,36,177		5,49,170	
Less: Balance of TDS Written off	-		2,488	
		8,36,177		5,46,682
		27,44,700		29,94,490

(Advances Recoverable include Capital Advance ₹ 922,553 P.Y. ₹ 769,440)

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Chartered Accountants
Kolkata

Antara
Notes to the Accounts

(Amount ₹)

	As at 31st March 2021		As at 31st March 2020	
	Non-Current (Long Term)	Current (Short Term)	Non-Current (Long Term)	Current (Short Term)
Advances Recoverable	-	12,16,166	-	15,17,651
Advance to Staff	1,55,400	2,41,250	3,02,720	3,31,730
Security Deposit	2,95,707		2,95,707	
Income Tax Deducted at Source	-	8,36,177	-	5,46,682
	4,51,107	22,93,593	5,98,427	23,96,063
Note - 11				
Inventories - at Cost				
Medicine		10,91,142		11,21,129
Kitchen Items		59,743		3,36,729
Hospital Supplies Item		2,09,618		2,08,176
Work Therapy Items		70,781		80,723
		14,31,284		17,46,757
Note - 12				
Sundry Debtors				
Receivable		36,57,674		18,69,470
Note - 13				
Cash and Bank Balances				
Cash in hand		41,714		4,17,652
Balances with Scheduled Banks				
in Savings Account	25,85,870		19,60,054	
in Current Account	21,116		21,116	
Cash and Cash Equivalent		26,06,986		19,81,170
		26,48,700		23,98,822
Note - 14				
Other Current Assets				
Accrued Interest on Investments and Deposits		5,22,222		5,98,187
		5,22,222		5,98,187

	For the year Ended 31st March 2021		For the year Ended 31st March 2020	
Note - 15				
Income from Operations				
Outdoor Patients				
Medicare Units		2,80,47,808		3,30,98,556
Indoor Patients				
Chemical Dependency	9,41,270		37,00,759	
Day Care Treatments	2,92,495		6,66,200	
Indoor Services	4,15,44,418		4,11,29,106	
		4,27,78,183		4,54,96,065
Work Therapy Units (net)		6,81,550		11,70,549
Training (Including Nursing Training)		3,12,090		13,38,890
		7,18,19,631		8,11,04,060

	For the year Ended 31st March 2021		For the year Ended 31st March 2020	
Note - 16				
Other Income				
Interest on Savings Account with Banks		75,577		80,314
Liability no longer required written back		-		24,000
		75,577		1,04,314
Note - 17				
(Accretion) / Decretion to Stock				
Opening Stock		17,46,757		11,10,815
Less:- Closing Stock		14,31,284		17,46,757
		3,15,473		(6,35,942)
Note - 18				
Employee Benefits Expense				
Salaries and Exgratia	3,04,19,075		3,35,34,275	
Gratuity Paid	13,36,040		9,44,381	
Leave Encashment	62,505		64,741	
		3,18,17,620		3,45,43,397
Staff Welfare Expenses		4,30,646		4,50,290
Employer's Contributions to Provident and other Funds	19,88,376		23,61,910	
Employer's Contributions to ESI	6,80,721		8,16,214	
		26,69,097		31,78,124
		3,49,17,363		3,81,71,811

P.K. SEN & ASSOCIATES
Chartered Accountants
Kolkata

Antara
Notes to the Accounts

(Amount ₹)

	For the year Ended 31st March 2021		For the year Ended 31st March 2020	
Note - 19				
Operational Expenses				
Medicine		1,19,26,485		1,40,52,695
Food Expenses (Net)		76,32,982		77,00,207
Consultancy Fees		67,15,799		76,10,027
Electricity		21,38,644		22,42,611
Communication Charges		2,76,588		1,88,731
Rehabilitation		81,484		2,82,461
Group Home Charges		55,068		2,76,466
Hospital Supplies		15,88,297		10,58,448
Pollution Control Charges		3,23,114		3,13,544
House Keeping		3,90,416		3,90,553
Repairs and Renovations		39,15,585		30,71,078
Rates and Taxes		67,022		50,277
Audit Fees	50,000		25,000	
Certification Fees	5,000		-	
		55,000		25,000
Other Expense				
Bank Charges	60,459		79,451	
Books and Periodicals	29,665		36,788	
Conveyance	93,107		1,02,223	
Games and Recreation	70,768		73,382	
Generator Running Expenses	1,24,407		1,08,652	
Legal Expenses	3,500		-	
Meetings and Seminar	14,086		59,303	
Miscellaneous Expenses	32,779		29,550	
Mobile Health Clinic	6,469		55,742	
Motor Car Upkeep	2,65,401		5,13,341	
Postage	6,076		6,944	
Printing & Stationery	5,94,304		6,72,114	
Publicity and Advertisements	65,433		1,62,989	
Security Services	16,52,844		19,77,786	
Support Services	1,11,25,238		1,15,56,653	
Software Charges	31,557		15,647	
Staff Training	2,070		25,000	
Subscription	21,101		23,489	
Penal Interest & Damages	12,391		30	
Aesthetic Therapy Programme (Net)	520		1,11,325	
		1,42,12,175		1,56,10,409
Loss on Fixed Assets Discarded (Net)		30,137		1,56,203
Income Tax Deducted at Source Written off		-		2,488
Sundry Balance Written Off		12,244		-
		4,94,21,040		5,30,31,198
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	24,90,968		26,46,292	
		31,54,968		33,10,292
Special Financial Drive				
Advertisement		4,82,500		3,62,500
Donations :				
General	32,87,256		12,97,140	
Donation in Kind	12,59,407		1,29,800	
Food	1,61,500		10,93,500	
Friends of Antara	69,500		72,100	
Mental Health Fair	-		2,86,486	
Golden Jubilee	2,73,406		14,262	
CBM Health Programme	34,244		24,938	
		50,85,313		29,18,226
		87,22,781		65,91,018

Note - 21

1. 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.

2. Land - General - ₹ 62,23,841 (P.Y. ₹ 61,66,341) includes free hold land ₹ 59,98,841 (P.Y. ₹ 59,41,341) and Lease hold land ₹ 2,25,000. Addition to free hold Land during the 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

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3. 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.

4 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. Capital Commitments
Capital Commitments for procurement of Washing Machine and for installation of Lift amounted to ₹ 19,53, 343 as on 31st March 2021

6. 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.

7

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 has started rendering cash-less medical services under "Swatha Sathi Scheme" during the year

8. 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

9. 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.

10. Corporate Social Responsibility Fund

Name of the Corporate Body		Amount of Contribution Received	Amount Utilised till 31st March 2021	Remarks
		₹	₹	
Indian Oil Corporation Ltd		1,14,55,484	1,14,55,484	Construction of 2nd & 3rd Floor of existing Assisted Living Facility Building (erstwhile Apartment Building)
Techno Electric & Engineering Co Ltd		24,28,978	-	Medical Equipment- since purchased

Note : During the year the receipt of ₹ 215,537 from Bharat Financial Inclusion Ltd towards additional expenditure under CSR scheme booked in previous year has been disclosed as Donation Received in these financial statements

11. 2nd Phase of SARS-Cov2 has impacted the operation of The Society The quantum is not metrial 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

12. Previous years figures have been re- arranged and re-grouped whenever necessary.

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Note - 8

Tangible Fixed Assets

(Amount ₹)

Description of Assets	Gross Block at Cost / Valuation				
	As at 1st April 2020	Acquisition / Adjustments during the Year	Assets received as Donation - at Cost / Valuation	Sales / Adjustments	As at 31st March 2021
Land - General	61,66,341	57,500	-	-	62,23,841
	(61,66,341)	-	-	-	(61,66,341)
Land - Group Home	3,91,328	-	-	-	3,91,328
	(3,91,328)	-	-	-	(3,91,328)
Building - General	5,34,62,701	89,09,921	-	-	6,23,72,622
	(5,32,71,541)	(1,91,160)	-	-	(5,34,62,701)
Building - Group Home	27,23,664	-	-	-	27,23,664
	(27,23,664)	-	-	-	(27,23,664)
Fire Protection System	25,79,631	-	-	-	25,79,631
	(25,24,289)	(55,342)	-	-	(25,79,631)
Lift	15,88,136	-	-	-	15,88,136
	(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	44,46,631	14,43,072	5,995	1,416	58,94,282
	(43,13,526)	(1,33,105)	-	-	(44,46,631)
Furniture & Fixtures - Group Home	49,717		-	-	49,717
	(49,717)	-	-	-	(49,717)
Hospital Equipment	5,60,798	78,400	-		6,39,198
	(5,84,587)	-	-	(23,789)	(5,60,798)
Typewriter	2,341	-	-	-	2,341
	(2,341)	-	-	-	(2,341)
Electrical and Electronic Equipment	19,53,503	49,708		37,437	19,65,774
	(19,15,637)	(62,324)	-	(24,458)	(19,53,503)
Electrical Installation	19,15,895	2,99,932	-	-	22,15,827
	(9,83,170)	(9,32,725)	-	-	(19,15,895)
Close Circit Calbe TV	8,42,138	8,250	-	-	8,50,388
	(8,36,451)	(5,687)	-	-	(8,42,138)
Generator	5,00,815	-	-	-	5,00,815
	(5,00,815)	-	-	-	(5,00,815)
Machinery	56,765	-	-	-	56,765
	(56,765)	-		-	(56,765)
Computer	21,83,808	41,500	1	9,700	22,15,609
	(20,28,163)	(2,70,303)	-	(1,14,658)	(21,83,808)

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Note - 8

Tangible Fixed Assets

(Amount ₹)

Description of Assets	Gross Block at Cost / Valuation				
	As at 1st April 2020	Acquisition / Adjustments during the Year	Assets received as Donation - at Cost / Valuation	Sales / Adjustments	As at 31st March 2021
Vehicle	21,21,676	-	-	65,000	20,56,676
	(21,21,676)	-	-	-	(21,21,676)
Cycle and Van	9,800	-	-	-	9,800
	(9,800)	-	-	-	(9,800)
Library Books	1,65,917	-	-	-	1,65,917
	(1,63,837)	(2,080)	-	-	(1,65,917)
Public Address System	5,15,183	-	-	-	5,15,183
	(5,15,183)	-	-	-	(5,15,183)
Kitchen Equipment & Modernisation	25,89,615		-	-	25,89,615
	(25,89,615)	-	-	-	(25,89,615)
Total	8,55,02,708	1,08,88,283	5,996	1,13,553	9,62,83,434
Previous Year	(8,40,12,887)	(16,52,726)	-	(1,62,905)	(8,55,02,708)
Capital Work in Progress					
Building Under Construction	1,02,16,025	66,26,726	-	85,13,273	83,29,478
	(68,22,124)	(33,93,901)	-	-	(1,02,16,025)
Advance to Building Contractor	2,07,090	53,05,000		53,00,000	2,12,090
	(5,07,090)	(12,92,000)		(15,92,000)	(2,07,090)
Building Material	94,511	-		57,776	36,735
	-	(94,511)	-	-	(94,511)
Lift Uder Installation	-	84,650	-	-	84,650
	-	-	-	-	-
Total	1,05,17,626	1,20,16,376	-	1,38,71,049	86,62,953
Previous Year	(73,29,214)	(47,80,412)	-	(15,92,000)	(1,05,17,626)

Antara

Receipts and Payments Account for the year ended 31st March 2021

Receipts

		₹	₹
To	Opening Balances:		
	Cash in Hand	4,17,652	
	Balances with Scheduled Banks		
	in Savings Account	19,60,054	
	in Current Account	21,116	
			23,98,822
"	Earmarked Fund		
	P. M. John Memorial Fund	4,15,000	
	Tide Water Oil Co (India) Ltd	28,55,000	
	Indian Oil Corporation	1,14,55,484	
	Techno Electric & Engineering Co Ltd	24,28,978	
			1,71,54,462
	General Endowment		4,71,000
	Group Home Fund		60,50,000
"	PMPRY Grant Received		1,119
"	Fixed Deposit Matured		1,38,09,307
"	Medicare Units	2,78,61,059	
"	Chemical Dependency	9,57,417	
"	Day Care Treatment (Net)	2,92,495	
"	Indoor Service Charges	3,90,03,618	
"	Work Therapy (net)	7,34,693	
"	Training (Including Nursing Training)	5,18,240	
			6,93,67,522
"	Interest on Savings Account with bank		75,577
	Miscellaneous Income		17,000
"	Interest on Fixed Deposit	26,59,415	
"	Interest on 8% Savings (Taxable) Bond 200	6,64,000	
			33,23,415

Payments

		₹	₹
By	Opening Balances:		
	Overdraft from Axis Bank Ltd		64,57,533
"	Fixed Assets		
"	Land	57,500	
"	Building		
	Apartment Building 2nd Floor	60,66,555	
	Remodelling of MTC Ward	6,37,842	-
"	Furniture & Fixtures - General	14,43,072	
"	Hospital Equipment	78,400	
"	Electrical and Electronic Equipment	49,708	
"	Electrical Installation	2,99,932	
"	Close Circuit Cable TV	8,250	
"	Computer	41,500	
			86,82,759
"	Fixed Deposits Made during the year		2,08,40,271
"	Salary & Exgratia, Leave Encashment, Gratuity		3,17,17,217
"	Staff Welfare		1,78,983
"	Operational Expenses		4,74,57,683
"	Interest Paid on Overdraft from Bank		6,40,156
"	Employer's Contributions to Provident and other Funds		20,01,792
"	Employer's Contributions to ESI		6,80,240
"	Income Tax Deducted at Source- from Income		2,89,495

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Antara

Receipts and Payments Account for the year ended 31st March 2021

Receipts

Particulars	₹	₹
" Advertisements		4,12,500
" Donations:		
General Donation	32,87,175	
Food Donation	1,61,500	
Friends of Antara	69,500	
CBM Health Programme	34,244	
Golden Jubilee	2,73,406	
		38,25,825
" Advance Received From Patients		20,98,567
" Advance Recovered from Employees	4,86,200	
Less: Advance given to Employees	2,48,400	
		2,37,800
" Employees State Insurance Scheme ;		
Contributions recovered during the year	1,58,387	
Less: Deposited during the year	1,58,294	
		93
" Goods and Service Tax (CGST & SGST)		
Recovered during the year	26,98,487	
Deposited during the year	26,86,824	
		11,663
" Closing Balances:		
Overdraft from Axis Bank Ltd		23,65,900
		12,16,20,572

Payments

Particulars	₹	₹
Income Tax Deducted at Source		
Deposited During the year	12,02,845	
Less:- Contributions recovered during the year	11,91,308	
		11,537
Employees Provident Funds Scheme ;		
Deposited during the year	20,01,792	
Less: Contribution recovered during the year	19,88,376	
		13,416
		-
" Closing Balances:		
Cash in Hand	41,714	
Balances with Scheduled Banks		
in Savings Account	25,85,870	
in Current Account	21,116	
	-	
		26,48,700
		12,16,20,572

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

P.K. SEN & ASSOCIATES Chartered Accountants Kolkata

(S.K. Mitra)
Partner
Membership No. 050902
UDIN:21050902AAAAFJ6994
Date: 22nd October 2021
Place : Kolkata