

J. A. Martins & Co.

Chartered Accountants

Independent Auditor's Report

To the Governing Body of "Partnering Hope into Action Foundation, New Delhi"

Opinion

We have audited the accompanying Financial Statements of "Partnering Hope into Action Foundation, New Delhi" (hereinafter referred to as the "entity"), which comprise the Balance Sheet as at 31st March 2021 and the Income & Expenditure Account for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable and report as below:

- (a) in case of Balance Sheet, of the state of affairs as at 31st March 2021 and,
- (b) in case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountant of India. 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charges with Governance for the Financial Statements

The management of the entity 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 entity in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by Institute of Chartered Accountants of India. This responsibility also includes internal control as management determines necessary to enable preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.



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Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 SAs 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.

Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of those books.
- (iii) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account of the entity.



J. A. Martins

J. A. Martins
M. No. 082051
Proprietor

J. A. Martins & Co.
Chartered Accountants
Firm Regn. No. 010860N

UDIN: 21082051AAAAAQ4074

Place: New Delhi

Date: 18-12-2021

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Balance Sheet as at 31st March 2021

Particulars	Sch. No.	As At 31st March 2021 (Rs.)	As At 31st March 2020 (Rs.)
<u>Funds Employed</u>			
Reserves	1	20,02,383.58	14,98,875.79
Designated Funds	2	1,000.00	1,000.00
Programme Balance	3	1,24,16,911.70	1,90,75,471.88
Current Liabilities	4	66,41,939.88	24,34,603.00
Fixed Assets Control A/c (As per contra)	5	9,49,514.80	7,17,734.80
Total		2,20,11,749.96	2,37,27,685.47
<u>Assets</u>			
<u>Fixed Assets</u>			
Gross Block	6	19,30,670.00	11,86,970.00
Accumulated Depreciation		9,81,155.20	4,69,235.20
Net Block		9,49,514.80	7,17,734.80
<u>Current Assets</u>			
Cash and Bank Balances	7	1,97,44,055.28	2,20,16,246.67
Other Current Assets	8	13,18,179.88	9,93,704.00
		2,10,62,235.16	2,30,09,950.67
Total		2,20,11,749.96	2,37,27,685.47

For & on behalf of management

Partnering Hope Into Action
Foundation
Jalman
Managing Trustee/Trustee



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**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Income & Expenditure Account for the year ended on 31st March 2021

Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
<u>INCOME</u>			
Contributions & Donations	9	73,798.98	1,47,002.72
Bank & Other Interest		4,04,448.00	4,32,538.00
Other Income		43,260.00	1,19,691.00
Education - Training Receipts	10	71,78,250.00	-
Grant Allocated towards Expenses (transfer from Schedule)	3	12,52,01,896.82	19,87,06,471.74
Total		13,29,01,653.80	19,94,05,703.46
<u>EXPENDITURE</u>			
<u>Education Expenses</u>			
Educating Children of Rag Pickers in Urban Slums South Delhi, (Programme II)	11	10,000.00	15,080.00
Local Self Governance - Grant APPI	12	1,46,07,907.00	1,91,88,561.00
Access to Social Security by unorganized Workers (ACC)	13	12,69,237.00	10,93,678.00
Coalition on Child Rights and Developments (CCRD Projects), Phase - 3	14	77,310.00	25,02,049.00
Digital Literacy training and implementation in MP-10026 (FRIEND)	15	3,606.00	1,46,16,523.86
Internet Safety & Security Project implementation in MP-30042 (FRIEND)	16	1,25,460.00	1,53,366.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in MP-20008 (FRIEND)	17	1,53,261.00	19,78,106.00
Digital Literacy training and implementation in Bihar-10021 (FRIEND)	18	2,63,574.00	7,70,671.00
Digital Literacy training and implementation in Bihar-10028 (FRIEND)	19	20,48,809.00	1,20,82,322.20
Internet Safety & Security Project implementation in Bihar-30034 (FRIEND)	20	2,05,182.00	59,050.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Bihar-20007 (FRIEND)	21	15,736.00	21,80,884.00
Strengthening WASH in Schools Across Multiple Districts in Bihar	22	36,940.00	93,814.00



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Internet Saathi, Digital literacy program's training and implementation Jharkhand-10016 (FRIEND)	23	40,000.00	48,62,305.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Jharkhand-20009 (FRIEND)	24	11,593.00	5,28,061.00
Strengthening Local Self Governance in Selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI	25	8,68,487.00	1,02,74,839.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in UP-20006 (FRIEND)	26	1,77,001.00	74,71,303.00
Transform Aspirational Districts Initiative in UP-30027 (Niti Ayog & Tata Trust)	27	1,06,973.00	24,73,313.00
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh-10009 (FRIEND)	28	600.00	28,56,738.00
Education of Children of Rag pickers in Urban Slums - Grant Gripple (II)	29	68,409.00	89,805.00
Strengthening existing policies of the Government to combat human trafficking of tribal women and girls in Jharkhand	30	16,11,640.00	15,09,867.00
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	31	11,94,646.00	25,75,648.00
Gender Equality Programme (GEP): gender sensitization and trainings of factory level workers to facilitate safer workplace for women_Grant Sandvik	32	6,77,056.00	-
Unicef - Empowering Adolescent Voices - UNICEF Training and implementation	33	16,480.00	57,73,903.00
Google Bolo training and Implementation in MP - Grant - 30057	34	15,791.00	17,36,167.00
Google Bolo training and Implementation in UP - Grant 30058	35	1,04,725.00	23,13,036.00
Google Bolo training and Implementation in Chhattisgarh - Grant - 30059	36	3,23,200.00	31,34,750.00
Google Bolo training and Implementation in Bihar - Grant - 300561	37	1,15,310.00	15,40,493.00
Creating Rural Entrepreneurs in Bihar - Grand ID_30069	38	4,75,434.00	26,83,745.00
Creating Rural Entrepreneurs in UP - Grant ID 30070	39	6,65,590.00	73,03,553.00



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Digital Livelihood training and Implementation in Bihar - Grant ID_20033	40	1,40,445.00	15,96,773.00
Digital Livelihood training and Implementation in MP - Grant ID_20032	41	1,47,176.00	12,83,578.00
Digital Livelihood training and Implementation in UP - Grant ID_20031	42	1,77,200.00	68,63,937.00
Digital Livelihood training and implementation in Chhathishgarh - Grant ID 20024	43	20,000.00	-
Google Business Literacy training and implementation in Madhya Pradesh - Google 30080	44	92,118.00	8,13,771.00
Digital Literacy training and Implementation in UP - Grant 10035	45	1,79,458.00	1,25,68,719.00
Digital Literacy training and Implementation in MP - Grant ID_10036	46	64,93,240.00	1,50,06,597.00
Digital Livelihood training and implementation in UP - Grant 20043	47	13,59,410.00	6,86,145.48
Digital Livelihood training and Implementation in MP Grant 20044 - MP	48	2,49,758.00	1,81,846.00
Digital Livelihood training and Implementation in Bihar - Grant 20045	49	5,46,276.00	9,75,806.00
HUL - Strengthening Nutrition Support training and implementation in UP - Grant 30072	50	1,93,809.00	15,57,113.00
HUL - Strengthening Nutrition Support training and implementation in MP - Grant_30073	51	2,73,403.00	16,63,743.00
Applying the DELTA Framework 85 most backward districts of India through the Transformation of Aspirational Districts (TAD) Program of 2 Districts- Grant 30092	52	11,00,468.00	1,06,017.00
Applying the DELTA Framework 85 most backward districts of India through the Transformation of Aspirational Districts (TAD) Program of 5 Districts - Grant_30091	53	25,11,070.82	3,85,108.00
Tackling Migration from Source to destination (Gathering evidence, policy advocacy and awareness of migrant workers in garment sector in destination area - North India (Delhi-Ncr) from Source area (Jharkhand))	54	13,269.00	23,23,719.00
To Provide access to Education, Health and Hygiene for Rag Picking	55	16,74,296.00	5,09,643.00



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Tackling access to education issues of Rag Pickers Community	56	3,75,472.00	8,90,234.00
Outreach on Financial Instruments - Mutual Funds training & Implementation in MP-30052 (FRIEND)	57	41,502.00	-
ACC Vidyasarathi Scholarship flagship Programme	58	9,50,000.00	-
Swachh Bachpan Muskurata Bachpan 2 - An initiative to improve Wash Facilities and practices in Schools and Anganwadi Centres of Bihar_Unicef	59	29,33,045.00	-
Digital Awareness and preparedness for Enhanced Resilience on COVID 19 among Rural Communities in Selected Districts of Bihar_Unicef	60	39,92,134.00	-
Adult Literacy (TCS)	61	-	30,63,369.00
Child Right CCRD Project (Phase - II) implementation in Jharkhand-30040 (FRIEND)	62	-	6,88,039.00
Internet Safety & Security Project implementation in Jharkhand-30040 (FRIEND)	63	-	4,52,728.00
Transform Aspirational Districts Initiative in Jharkhand-30028 (Niti Ayog & Tata Trust)	64	-	50,06,613.00
Internet Safety & Security Project implementation in Chattisgarh-30036 (FRIEND)	65	-	59,050.00
Internet Safety & Security Project implementation in UP-30048 (FRIEND)	66	-	8,87,435.00
Outreach on Financial Instruments - Mutual Funds training & Implementation in UP-30053 (FRIEND)	67	-	4,34,970.00
Amplification of adolescent voices through digital technology in UP-30029 (FRIEND)	68	-	2,51,502.00
Internet Saathi, Digital Literacy Program's training and Implementation in Bihar-10009 (FRIEND)	69	-	11,12,451.00
Internet Saathi, Digital Literacy Program's training and Implementation in Jharkhand-10009 (FRIEND)	70	-	18,08,045.00
Rapid Proto-type Bulloo Radio Programme in Chainpur block of Gumla District - APPI	71	-	2,60,357.00
Education of Children of Rag pickers in Urban Slums - Grant Mastek	72	-	4,00,001.00



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Google Bolo training and Implementation in Jharkhand - Grant 30060	73	-	40,41,087.20
Busara Survey - Increasing uptake of Injectables training and implementation in Bihar - Grant ID_30077	74	-	19,281.00
Digital Literacy training and implementation in MP Phase 5	75	-	12,00,000.00
Digital Livelihood training and Implementation in Jharkhand - Grant ID_20030	76	-	6,03,595.00
Promotion of child-friendly WASH in Educational Institutions - Wash Unicef	77	-	52,59,710.00
HUL Plastic Waste Management - Grant ID 30078	78	-	1,66,678.00
Internet Literacy Campaign-Women in Rural U.P.(Phase 4)	79	-	20,23,619.00
Internet Literacy Campaign for Women in Jharkhand, Bihar, MP (Phase 1)	80	-	14,200.00
Internet Literacy Campaign for Women in MP (Phase 3)	81	-	2,80,503.00
<u>Preservation of Environment</u>			
Effective Implementation of Community Forest Rights (CFR)	82	11,17,409.00	17,81,737.00
<u>Medical Relief</u>			
Improving Maternal and Child Health Outcomes in Hard to reach areas	83	-	7,70,760.00
Jharkhand Integrated Healthcare Response_APPI	84	1,82,57,150.00	-
<u>Relief of Poor</u>			
Kerala Flood Response 2019	85	1,07,552.00	24,97,393.00
Livelihood Support for the marginalized in 3 flood affected districts of Kerala	86	41,09,702.00	43,94,298.00
Collaborative Equine Welfare Project_Brooke India	87	10,88,124.00	-
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts_Karuna Deutschland e.V.	88	1,04,847.00	-



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts_The Karuna Trust	89	39,468.00	-
Covid-19 Direct Humanitarian support to the most marginalised vulnerable and needy people living in the urban slums and at various work sited in city of Bhopal, Madhya Pradesh_ The Karuna Trust	90	3,60,971.00	-
Strengthening Civil Society Action in the four states of Bihar, Jharkhand, Uttar Pradesh and Mdhya Pradesh_Christian Aid	91	20,75,417.50	-
Empowering Young People to Challenge and Change Gendered Ideas and Actions_Christian Aid	92	11,41,552.00	-
Covid 19 and Flood Response in Bihar 2020 _ Christian Aid	93	23,29,587.50	-
Strenghtening Rural Governance for the Right to adequate Food_WHH	94	93,25,811.00	-
Addressing Present Vulnerabilities and Planning Future Resilience for Vulnerable Communities across Bihar, Jharkhand, Rajasthan and Delhi (NCR)_DFID	95	1,13,98,501.00	-
Support for running Migrant Labour Resource Centre (Centre Control Room at Labour Dept.)_APPI	96	41,53,623.00	-
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI (2)	97	64,38,270.00	-
Providing Dry Ration and Hygiene kit to ten thousand families in Ranchi Districts, Jharkhand_APPI	98	94,13,596.00	-
Distribution of Dry Ration and Hygiene kit in Chainpur Block of Gumla District, Manoharpur Block of west Singhbhum District and Fatehpur Block of Jamtara Districts of Jharkhand_APPI	99	47,74,960.00	-
Eradicating malnutrition in partnership with ICDS Project_ACC Trust	100	2,11,849.00	-
Enhancing Access of Workers, Jharkhand Labour Welfare Schemes (Phase - III)	101	-	2,44,233.00
Bihar Flood Response2019	102	-	17,10,437.00
		12,52,01,896.82	19,87,06,471.74
Training Programme Expenses	103	61,21,620.00	-



Particulars	Sch. No.	For the year ended 31st March 2021 (Rs.)	For the year ended 31st March 2020 (Rs.)
Administrative Expenses	104	10,74,629.19	10,38,703.12
Depreciation		13,23,98,146.01	19,97,45,174.86
Less: Allocation from Fixed Assets Control A/c	5	5,11,920.00	2,97,514.00
Total		(5,11,920.00)	(2,97,514.00)
		13,23,98,146.01	19,97,45,174.86
<u>Excess of Income over Expenditure</u>			
Transferred to General Reserve		5,03,507.79	(3,39,471.40)
Total		13,29,01,653.80	19,94,05,703.46

For & on behalf of management

Partnering Hope Into Action
Foundation

Solomon
Managing Trustee/Trustee

Place : New Delhi

Date : 18-12-2021



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PARTNERING HOPE INTO ACTION FOUNDATION
New Delhi

Significant Accounting Policies (2020-2021)

1. The accounts have been maintained on accrual basis.
2. **Revenue Recognition**
 - a) Grants together with interest thereon are recognized as income to the extent utilized in terms of Accounting Standard (AS12) and the recommendation given in the Technical guide on Not-for-Profit Organisations (NPOs) issued by The Institute of Chartered Accountants of India (ICAI).
 - b) Interest on Bank Accounts is allocated / credited to various programmes taking into account the level of balance during the year in the funds. Interest earned, which is not required to be allocated to programme balances is reflected in the Income and Expenditure Account.
3. **Fixed Assets**
 - a) Fixed Assets are shown at cost of construction/acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost bringing the assets to their working condition for intended use. The value of additions to Fixed Assets purchased is correspondingly credited to Fixed Assets Control A/c (As per Contra).
 - b) Fixed Assets Control A/c (As per contra) represents the written down value of Fixed Assets.
4. **Depreciation**

Depreciation has been calculated as follows: -

 - a) Written Down Value (WDV) method has been followed by adopting the rates provided under the Income Tax Act, 1961.
 - b) Depreciation charged on assets is reduced from Fixed Assets Control A/c (As per Contra) and credited to the Income and Expenditure Account.

For & on behalf of Management

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Managing Trustee/Trustee

Place: New Delhi

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