

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 2022 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 2022 and,
- (b) in case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

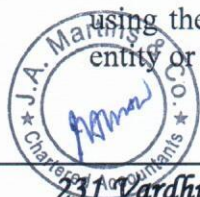
Basis for Opinion

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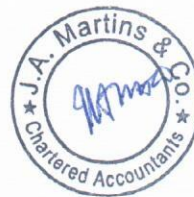
Those charged with governance are responsible for overseeing the entity's financial reporting process.

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: 22082051AVMYH01585

Place: New Delhi

Date: 27-9-2022

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Balance Sheet as at 31st March 2022

Particulars	Sch. No.	As At 31st March 2022 (Rs.)	As At 31st March 2021 (Rs.)
<u>Funds Employed</u>			
Reserves	1	44,47,488.93	20,02,383.58
Designated Funds	2	3,51,000.00	1,000.00
Programme Balance	3	2,81,51,288.08	1,24,16,911.70
Current Liabilities	4	1,70,714.00	66,41,939.88
Fixed Assets Control A/c (As per contra)	5	25,53,837.80	9,49,514.80
Total		3,56,74,328.81	2,20,11,749.96
<u>Assets</u>			
<u>Fixed Assets</u>			
Gross Block	6	45,78,082.00	19,30,670.00
Accumulated Depreciation		20,24,244.20	9,81,155.20
Net Block		25,53,837.80	9,49,514.80
<u>Current Assets</u>			
Cash and Bank Balances	7	3,21,73,591.01	1,97,44,055.28
Other Current Assets	8	9,46,900.00	13,18,179.88
		3,31,20,491.01	2,10,62,235.16
Total		3,56,74,328.81	2,20,11,749.96

For & on behalf of management

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Firm Regn. No. 010860N

Place : New Delhi

Date : *27-9-2022*

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Income & Expenditure Account for the year ended on 31st March 2022

Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
<u>INCOME</u>			
Contributions & Donations	9	2,68,581.44	73,798.98
Bank Interest and Other Income	10	3,34,096.00	4,47,708.00
Education - Training / Awareness Creation Receipts	11	43,71,040.00	71,78,250.00
Grant Allocated towards Expenses (transfer from Schedule)	3	19,67,09,430.00	12,52,01,896.82
Total		20,16,83,147.44	13,29,01,653.80
<u>EXPENDITURE</u>			
<u>Education Expenses</u>			
Resilience of existing Internet Saathis and Conducting Survey to capture project impact and sustainability, in UP and Jharkhand_Frend (Grant ID 30095)	12	15,13,319.00	-
Internet Safety & Security Project implementation in Jharkhand-30040 (FRIEND)	13	1,23,180.00	-
Transform Aspirational Districts Initiative in Jharkhand-30028 (Niti Ayog & Tata Trust)	14	2,12,805.00	-
Internet Safety & Security Project implementation in Chattisgarh-30036 (FRIEND)	15	82,708.00	-
Awareness and accessibility of Social Protection / Welfare Schemes to Marginalised_APPI	16	8,04,931.00	-
Educating Tribal Children through Digital Platform in Rural Jharkhand_Sonalika	17	1,32,271.00	-
Swachh Bachpan Muskurata Bachpan 3 - An initiative to improve Wash Facilities and practices in Schools and Anganwadi Centres of Bihar_Unicef	18	48,87,528.00	-



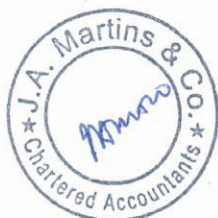
Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Swachh Bachpan Muskurata Bachpan 2 - An initiative to improve Wash Facilities and practices in Schools and Anganwadi Centres of Bihar_Unicef	19	15,76,713.00	29,33,045.00
Applying the DELTA Framework 85 most backward districts of India through the Transformation of Aspirational Districts (TAD) Program of 5 Districts - Grant_30091	20	1,34,733.00	25,11,070.82
Internet Saathi, Digital literacy program's training and implementation Jharkhand-10016 (FRIEND)	21	1,17,961.00	40,000.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Jharkhand-20009 (FRIEND)	22	1,37,015.00	11,593.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in UP-20006 (FRIEND)	23	1,46,000.00	1,77,001.00
Education of Children of Rag pickers in Urban Slums - Grant Gripple (II)	24	1,25,749.00	68,409.00
To Provide access to Education, Health and Hygiene for Rag Picking	25	25,91,634.00	16,74,296.00
Strengthening existing policies of the Government to combat human trafficking of tribal women and girls in Jharkhand	26	7,59,620.00	16,11,640.00
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	27	3,18,116.00	11,94,646.00
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))	28	2,00,000.00	13,269.00
Gender Equality Programme (GEP): gender sensitization and trainings of factory level workers to facilitate safer workplace for women_Grant Sandvik	29	2,93,769.00	6,77,056.00
Digital Livelihood training and implementation in Chhatishgarh - Grant ID 20024	30	25,513.00	20,000.00



Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Strengthening Local Self Governance in Selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI	31	-	8,68,487.00
Transform Aspirational Districts Initiative in UP-30027 (Niti Ayog & Tata Trust)	32	-	1,06,973.00
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh-10009 (FREND)	33	-	600.00
Educating Children of Rag Pickers in Urban Slums South Delhi, (Programme II)	34	-	10,000.00
Local Self Governance - Grant APPI	35	-	1,46,07,907.00
Access to Social Security by unorganized Workers (ACC)	36	-	12,69,237.00
Coalition on Child Rights and Developments (CCRD Projects), Phase - 3	37	-	77,310.00
Digital Literacy training and implementation in MP-10026 (FREND)	38	-	3,606.00
Internet Safety & Security Project implementation in MP-30042 (FREND)	39	-	1,25,460.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in MP-20008 (FREND)	40	-	1,53,261.00
Digital Literacy training and implementation in Bihar-10021 (FREND)	41	-	2,63,574.00
Digital Literacy training and implementation in Bihar-10028 (FREND)	42	-	20,48,809.00
Internet Safety & Security Project implementation in Bihar-30034 (FREND)	43	-	2,05,182.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Bihar-20007 (FREND)	44	-	15,736.00
Strengthening WASH in Schools Across Multiple Districts in Bihar	45	-	36,940.00
Unicef - Empowering Adolescent Voices - UNICEF Training and implementation	46	-	16,480.00
Google Bolo training and Implementation in MP - Grant - 30057	47	-	15,791.00



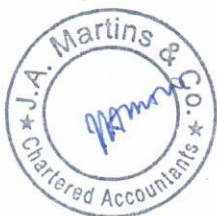
Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Google Bolo training and Implementation in UP - Grant 30058	48	-	1,04,725.00
Google Bolo training and Implementation in Chhattisgarh - Grant - 30059	49	-	3,23,200.00
Google Bolo training and Implementation in Bihar - Grant - 300561	50	-	1,15,310.00
Creating Rural Entrepreneurs in Bihar - Grand ID_30069	51	-	4,75,434.00
Creating Rural Entrepreneurs in UP - Grant ID 30070	52	-	6,65,590.00
Digital Livelihood training and Implementation in Bihar - Grant ID_20033	53	-	1,40,445.00
Digital Livelihood training and Implementation in MP - Grant ID_20032	54	-	1,47,176.00
Digital Livelihood training and Implementation in UP - Grant ID_20031	55	-	1,77,200.00
Google Business Literacy training and implementation in Madhya Pradesh - Google 30080	56	-	92,118.00
Digital Literacy training and Implementation in UP - Grant 10035	57	-	1,79,458.00
Digital Literacy training and Implementation in MP - Grant ID_10036	58	-	64,93,240.00
Digital Livelihood training and implementation in UP - Grant 20043	59	-	13,59,410.00
Digital Livelihood training and Implementation in MP Grant 20044 - MP	60	-	2,49,758.00
Digital Livelihood training and Implementation in Bihar - Grant 20045	61	-	5,46,276.00
HUL - Strengthening Nutrition Support training and implementation in UP - Grant 30072	62	-	1,93,809.00
HUL - Strengthening Nutrition Support training and implementation in MP - Grant_30073	63	-	2,73,403.00
Applying the DELTA Framework 85 most backward districts of India through the Transformation of Aspirational Districts (TAD) Program of 2 Districts- Grant 30092	64	-	11,00,468.00



Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Tackling access to education issues of Rag Pickers Community	65	-	3,75,472.00
Outreach on Financial Instruments - Mutual Funds training & Implementation in MP-30052 (FRIEND)	66	-	41,502.00
ACC Vidyasarathi Scholarship flagship Programme	67	-	9,50,000.00
Digital Awareness and preparedness for Enhanced Resilience on COVID 19 among Rural Communities in Selected Districts of Bihar_Unicef	68	-	39,92,134.00
<u>Preservation of Environment</u>			
Effective Implementation of Community Forest Rights (CFR)	69	24,41,097.00	11,17,409.00
Trafficking and Climate Change_Grant IIED	70	12,06,009.00	-
<u>Medical Relief</u>			
Jharkhand Integrated Healthcare Response_APPI	71	2,92,60,048.00	1,82,57,150.00
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Kolhan Region, Jharkhand	72	2,98,57,789.00	-
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Palamu Region, Jharkhand	73	1,57,45,425.00	-
<u>Relief of Poor</u>			
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts_Karuna Deutschland e.V.	74	5,38,860.00	1,04,847.00
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts_The Karuna Trust	75	2,26,772.00	39,468.00



Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Strengthening Civil Society Action in the four states of Bihar, Jharkhand, Uttar Pradesh and Mdhya Pradesh_Christian Aid	76	34,62,632.00	20,75,417.50
Empowering Young People to Challenge and Change Gendered Ideas and Actions_Christian Aid	77	29,66,141.00	11,41,552.00
Strenghtening Rural Governance for the Right to adequate Food_WHH	78	1,39,55,847.00	93,25,811.00
Addressing Present Vulnerabilities and Planning Future Resilience for Vulnerable Communities across Bihar, Jharkhand, Rajasthan and Delhi (NCR)_DFID	79	2,57,54,504.00	1,13,98,501.00
Support for running Migrant Labour Resource Centre (Centre Control Room at Labour Dept.)_APPI	80	19,02,685.00	41,53,623.00
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI (2)	81	53,26,527.00	64,38,270.00
Empowering Traditional Artisans to preserve and promote their livelihood_MTX IT Solutions Pvt. Ltd.	82	68,531.00	-
Ashraya Hasta Covid Response_JH - Ashraya Hasta Covid Response	83	15,94,004.00	-
Management of Migrants Labour Control Room and Covid - 19 Helpline in Jharkhand_APPI	84	17,35,225.00	-
Dry Ration & Hygiene Kit to Households in Manoharpur block of west Singhbhum district, chainpur block of gumla, district and fatehpur block of jamtara district of Jharkhand_APPI	85	83,91,138.00	-
Support for running Migrant Labour Resource Centre (Centre Control Room at Labour Dept.)_APPI (Oct'21 - Dec'21)	86	13,60,334.00	-
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI (3) (Jul'22 - June'22)	87	1,46,01,059.00	-
Promote Gender Equality and Empower Factory Women Workers	88	2,55,400.00	-



Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Provide Marginalised Community with Immediate Health Care & Food and Cash Support_Christian Aid	89	1,93,95,569.00	-
Zero Hunger Panchayat: A Joint Government - Civil Society Initiative to Promote Access to Government Services in Jharkhand, India_WHH IND-1384-21	90	8,36,739.00	-
Health and Social Protection Interventions in East Singhbhum and Khunti Districts of Jharkhand_Skoll Foundation	91	14,18,498.00	-
Strenghtening Natural Farming Systems in two blocks of South Chotanagpur Region, Jharkhand_NVF	92	2,25,032.00	-
Covid 19 and Flood Response in Bihar 2020 _ Christian Aid	93	-	23,29,587.50
Kerala Flood Response 2019	94	-	1,07,552.00
Livelihood Support for the marginalized in 3 flood affected districts of Kerala	95	-	41,09,702.00
Collaborative Equine Welfare Project_Brooke India	96	-	10,88,124.00
Covid-19 Direct Humanitarian support to the most marginalised vulenrable and needy people living in the urban slums and at various work sited in city of Bhopal, Madhya Pradesh_ The Karuna Trust	97	-	3,60,971.00
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
		19,67,09,430.00	12,52,01,896.82
Training Programme Expenses	101	17,27,372.00	61,21,620.00
Administrative Expenses	102	2,78,660.09	10,74,629.19
		19,87,15,462.09	13,23,98,146.01



Particulars	Sch. No.	For the year ended 31st March 2022 (Rs.)	For the year ended 31st March 2021 (Rs.)
Depreciation	6	10,43,089.00	5,11,920.00
Less: Allocation from Fixed Assets Control A/c	5	(10,43,089.00)	(5,11,920.00)
Total		19,87,15,462.09	13,23,98,146.01
<u>Excess of Income over Expenditure</u>			
Transfer to Fixed Assets Control A/c		-	-
Transferred to General Reserve		29,67,685.35	5,03,507.79
Total		20,16,83,147.44	13,29,01,653.80

For & on behalf of management

John



Place : New Delhi

Date : 27-9-2022



J.A. Martins

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Proprietor

M. No. 082051

J. A. Martins & Co.,

Chartered Accountants

Firm Regn. No. 010860N

PARTNERING HOPE INTO ACTION FOUNDATION
New Delhi

F/Y 2021-2022

Significant Accounting Policies & Notes to the Accounts

1. Significant Accounting Policies

1.1 Basis of Accounting

- (a) The financial statements have been drawn up under the historical cost convention on the accrual basis of accounting.
- (b) Grants / donations are accounted for when the same are received.
- (c) Grants / donations for specified programmes / purposes are credited to Programme Balances pending utilization of the same.
- (d) Interest earned on designated Funds is credited to the respective fund and not to the Income and Expenditure Account.
- (e) Interest earned on Programme Balances is credited to the respective programmes on the basis of the average minimum balance existing in each month in proportion to the interest earned during a period and the total programme balances existing during the said.
- (f) Interest earned, which is not required to be allocated to programme balances and designated funds is reflected in the Income and Expenditure Account.
- (g) In keeping up with the compliance 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), the grants together with interest earned on programme balances, to the extent utilized during the period, and the relevant expense is disclosed separately in the Income and Expenditure Account.

1.2 Revenue Recognition

- a) Grants, donations and contributions are accounted for when received.
- b) Foreign contribution donations and grants received in foreign currencies are recorded at the exchange rates prevailing on the date of the transactions.
- c) 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).
- d) General donations / contributions are credited to the Income and Expenditure Account.
- e) Interest on Bank Accounts, which is required, by the respective donors to be allocated to specific programmes, is credited to them and reflected in the 'Programme Balance' Schedule. Interest earned, which is not required to be allocated to programme balances is reflected in the Income and Expenditure Account.



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1.3 Fixed Assets

- a) Fixed assets are accounted for on historical cost basis. 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 Account (As per contra) represents the written down value of Fixed Assets.

1.4 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 Account (As per Contra) and credited to the Income and Expenditure Account.

1.5 Fixed Assets Control A/c (As per Contra)

Fixed Assets Control Account (As per Contra) represents the written down value of fixed assets.

1.6. Employee Benefits

Employees Benefits are provided in the books of account in the following manner:

- (a) Provident Fund and Pension Contribution – as a percentage of salary/wages as per provisions of the Employees Provident Funds and Miscellaneous Provisions Act, 1952.
- (b) Gratuity is a defined benefit obligation and is accounted for as and when the liability arises as against the actuarial basis required by AS 15 on Employee Benefits.

2. Notes to Accounts

- (i) No provision for taxation has been made as the Trust is registered under Section 12A of the Income tax Act 1961 and claims exemption under Section 11 of the Income tax Act 1961. The Accounting Standard 22 – ‘Accounting for Taxes on Income’ issued by the Institute of Chartered Accountants of India is not applicable. The Trust is also registered under section 80G(5) of the Income tax Act 1961.
- (ii) All current assets and current liabilities have been shown at their stated realizable/payable value.
- (iii) Gratuity is a defined benefit obligation and is accounted for as and when the liability arises and no provision is made for the same.
- (iv) Previous year’s figures have been regrouped / rearranged wherever considered necessary to confirm to this year’s classification.

