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**FINANCIAL  
PERFORMANCE**  
DURING THE  
FISCAL YEAR  
2022-2023

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# *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 31<sup>st</sup> March 2023 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 31<sup>st</sup> March 2023 and,
- (b) in case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

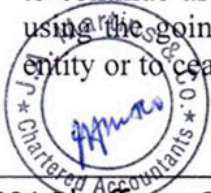
### **Basis for Opinion**

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: 23082051B9WHPK4822

Place: New Delhi

Date: 04-10-2023

**PARTNERING HOPE INTO ACTION FOUNDATION  
NEW DELHI**

**Balance Sheet as at 31st March 2023**

Particulars	Sch. No.	As At 31st March 2023 (Rs.)	As At 31st March 2022 (Rs.)
<b><u>Funds Employed</u></b>			
Reserves	1	38,85,471.70	44,47,488.93
Designated Funds	2	8,48,690.00	3,51,000.00
Programme Balance	3	5,05,80,055.04	2,81,51,288.08
Current Liabilities	4	3,79,923.46	1,70,714.00
Fixed Assets Control A/c (As per contra)	5	35,12,429.80	25,53,837.80
<b>Total</b>		<b>5,92,06,570.00</b>	<b>3,56,74,328.81</b>
<b><u>Assets</u></b>			
<b><u>Fixed Assets</u></b>			
Gross Block	6	69,03,058.00	45,78,082.00
Less: Accumulated Depreciation		33,90,628.20	20,24,244.20
Net Block		35,12,429.80	25,53,837.80
<b><u>Current Assets</u></b>			
Cash and Bank Balances	7	5,40,57,602.20	3,21,73,591.01
Other Current Assets	8	16,36,538.00	9,46,900.00
		5,56,94,140.20	3,31,20,491.01
<b>Total</b>		<b>5,92,06,570.00</b>	<b>3,56,74,328.81</b>

For & on behalf of management

*J. A. Martins*



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Proprietor  
M. No. 082051  
J. A. Martins & Co.,  
Chartered Accountants  
Firm Regn. No. 010860N

Place : New Delhi

Date : 04-10-2023

**PARTNERING HOPE INTO ACTION FOUNDATION  
NEW DELHI**

**Income & Expenditure Account for the year ended on 31st March 2023**

Particulars	Sch. No.	For the year ended 31st March 2023 (Rs.)	For the year ended 31st March 2022 (Rs.)
<b><u>INCOME</u></b>			
Contributions & Donations	9	1,60,910.00	2,68,581.44
Bank Interest and Other Income	10	1,65,626.98	3,34,096.00
Education - Training / Awareness Creation Receipts	11	58,24,170.00	43,71,040.00
Grant Allocated towards Expenses (transfer from Schedule)	3	13,50,00,684.03	19,67,09,430.00
<b>Total</b>		<b>14,11,51,391.01</b>	<b>20,16,83,147.44</b>
<b><u>EXPENDITURE</u></b>			
<b><u>Education Expenses</u></b>			
Strengthening WASH, Climate resilience , nutrition and children protection interventions in schools, anganwadis and CCIs - SBMB 4	12	57,10,274.00	-
Strengthening WASH, Climate resilience , nutrition and children protection interventions in schools, anganwadis and CCIs - SMBM-3	13	5,75,921.00	-
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh	14	1,87,502.95	-
Enhancing Education through Sonalika Gurukul	15	94,108.00	-
Busara Survey - Increasing uptake of Injectables training and implementation in Bihar	16	61,625.00	-
Awareness and accessibility of Social Protection / Welfare Schemes to Marginalised	17	9,55,069.00	8,04,931.00
Educating Tribal Children through Digital Platform in Rural Jharkhand	18	2,10,057.00	1,32,271.00
Education of Children of Rag pickers in Urban Slums	19	1,55,458.00	1,25,749.00
To Provide access to Education, Health and Hygiene for Rag Picking	20	16,48,551.78	25,91,634.00
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	21	3,16,979.00	3,18,116.00
Swachh Bachpan Muskurata Bachpan 3 - An initiative to improve Wash Facilities and practices in Schools and Anganwadi Centres of Bihar	22	-	48,87,528.00
Swachh Bachpan Muskurata Bachpan 2 - An initiative to improve Wash Facilities and practices in Schools and Anganwadi Centres of Bihar	23		15,76,713.00



Particulars	Sch. No.	For the year ended 31st March 2023 (Rs.)	For the year ended 31st March 2022 (Rs.)
Resilience of existing Internet Saathis and Conducting Survey to capture project impact and suatainability, in UP and Jharkhand	24	-	15,13,319.00
Strengthening existing policies of the Government to combat human trafficking of tribal women and girls in Jharkhand	25	-	7,59,620.00
Gender Equality Programme (GEP): gender sensitization and trainings of factory level workers to facilitate safer workplace for women	26	-	2,93,769.00
Transform Aspirational Districts Intiative in Jharkhand	27	-	2,12,805.00
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
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in UP	29	-	1,46,000.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Jharkhand	30	-	1,37,015.00
Applying the DELTA Framework 85 most backward districts of India through the Transformation of Aspirational Districts (TAD) Program of 5 Districts	31	-	1,34,733.00
Internet Safety & Security Project implementation in Jharkhand	32	-	1,23,180.00
Internet Saathi, Digital literacy program's training and implementation Jharkhand	33	-	1,17,961.00
Internet Safety & Security Project implementation in Chhattisgarh	34	-	82,708.00
Digital Livelihood training and implementation in Chhatishgarh	35	-	25,513.00
<b><u>Preservation of Environment</u></b>			
Effective Implementation of Community Forest Rights (CFR)	36	2,67,667.00	24,41,097.00
Trafficking and Climate Change	37	2,178.00	12,06,009.00
<b><u>Medical Relief</u></b>			
Jharkhand Integrated Healthcare Response	38	63,16,819.00	2,92,60,048.00
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Kolhan Region, Jharkhand	39	4,68,299.00	2,98,57,789.00
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Palamu Region, Jharkhand	40	2,45,427.00	1,57,45,425.00



Particulars	Sch. No.	For the year ended 31st March 2023 (Rs.)	For the year ended 31st March 2022 (Rs.)
<b>Relief of Poor</b>			
Strengthening the components of Local Democracy to improve health outcomes for poor and vulnerable in selected districts of Jharkhand	41	1,79,74,777.69	-
Access of COVID-19 Vaccination for people in hard-to-reach areas across twelve blocks in six districts of Jharkhand	42	1,25,57,540.78	-
Co-designing and implementation of social behavior change model for household water treatment storage (HWTS) and demand-driven, community managed drinking water systems, contributing to a reduction in diarrhea incidences	43	33,73,000.10	-
Sustainable Livelihood Interventions for Dalit Empowerment	44	10,73,308.00	-
Improving Education, Nutrition, Health of migrant communities children in Delhi-NCR	45	9,67,056.00	-
Enhancement of resource and improvement of productivity and development of effective marketing solutions for bamboo project in Kerala	46	5,43,504.00	-
Addressing Present Vulnerabilities and Planning Future Resilience for Vulnerable Communities across Bihar, Jharkhand, Rajasthan and Delhi (NCR)	47	3,58,65,281.53	2,57,54,504.00
Zero Hunger Panchayat: A Joint Government - Civil Society Initiative to Promote Access to Government Services in Jharkhand, India	48	95,97,872.46	8,36,739.00
Strengthening Rural Governance for the Right to adequate Food	49	88,39,072.58	1,39,55,847.00
Health and Social Protection Interventions in East Singhbhum and Khunti Districts of Jharkhand	50	71,58,129.78	14,18,498.00
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and West Singhbhum districts of Jharkhand	51	60,00,120.00	1,46,01,059.00
Strengthening Civil Society Action in the four states of Bihar, Jharkhand, Uttar Pradesh and Madhya Pradesh	52	55,70,914.28	34,62,632.00
Strengthening Natural Farming Systems in two blocks of South Chotanagpur Region, Jharkhand	53	37,23,594.62	2,25,032.00
Empowering Young People to Challenge and Change Gendered Ideas and Actions	54	35,83,371.78	29,66,141.00
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts	55	7,90,597.70	5,38,860.00
Empowering Traditional Artisans to preserve and promote their livelihood	56	93,830.00	68,531.00



Particulars	Sch. No.	For the year ended 31st March 2023 (Rs.)	For the year ended 31st March 2022 (Rs.)
Provide Marginalised Community with Immediate Health Care & Food and Cash Support	57	-	1,93,95,569.00
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	58	-	83,91,138.00
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand	59	-	53,26,527.00
Support for running Migrant Labour Resource Centre (Centre Control Room at Labour Dept.)-I	60	-	19,02,685.00
Management of Migrants Labour Control Room and Covid - 19 Helpline in Jharkhand	61	-	17,35,225.00
Shraya Hasta Covid Response	62	-	15,94,004.00
Support for running Migrant Labour Resource Centre (Centre Control Room at Labour Dept.)-II	63	-	13,60,334.00
Promote Gender Equality and Empower Factory Women Workers	64	-	2,55,400.00
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts	65	-	2,26,772.00
Equality in Diversity – A Fellowship Program for Promoting and Strengthening Constitutional Values and Provisions	66	70,151.00	-
Reducing Vulnerabilities and Promoting Climate Resilient Living among marginalised communities	67	2,626.00	-
Training Programme Expenses	68	61,19,331.00	17,27,372.00
Administrative Expenses	69	1,87,543.21	2,78,660.09
Depreciation	6	14,13,07,558.24	19,87,15,462.09
Less: Allocation from Fixed Assets Control A/c	5	13,66,384.00	10,43,089.00
Total		(13,66,384.00)	(10,43,089.00)
		14,13,07,558.24	19,87,15,462.09
<u>Excess of Income over Expenditure</u>			
Transferred to General Reserve		(1,56,167.23)	29,67,685.35
<b>Total</b>		<b>14,11,51,391.01</b>	<b>20,16,83,147.44</b>

For & on behalf of management

*John*



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Place : New Delhi

Date : 04-10-2023