

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 2024 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 2024 and,
- (b) in case of the Income and Expenditure Account, of the Deficit 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: 24082051BKFEUX6215

Place: New Delhi

Date: 17-09-2024

PARTNERING HOPE INTO ACTION FOUNDATION

NEW DELHI

Balance Sheet as at 31st March 2024

Particulars	Sch. No.	As At 31st March 2024 (Rs.)	As At 31st March 2023 (Rs.)
<u>Funds Employed</u>			
Reserves	1	21,44,090.70	38,85,471.70
Designated Funds	2	11,21,186.00	8,48,690.00
Programme Balance	3	4,69,84,208.58	5,05,80,055.04
Fixed Assets Control A/c (As per contra)	4	40,89,793.80	35,12,429.80
Total		5,43,39,279.08	5,88,26,646.54
<u>Assets</u>			
<u>Fixed Assets</u>			
Gross Block	5	92,01,605.00	69,03,058.00
Less: Accumulated Depreciation		(51,11,811.20)	(33,90,628.20)
Net Block		40,89,793.80	35,12,429.80
Investments	6	2,50,00,000.00	-
<u>Current Assets</u>			
Cash and Bank Balances	7	2,57,87,276.74	5,40,57,602.20
Other Current Assets	8	17,11,385.00	16,36,538.00
Current Liabilities	9	(22,49,176.46)	(3,79,923.46)
		2,52,49,485.28	5,53,14,216.74
Total		5,43,39,279.08	5,88,26,646.54

Note: Previous Year(s) figure have been regrouped / reclassified wherever necessary

For & on behalf of management

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Place : New Delhi

Date : 17-09-2024

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Income & Expenditure Account for the year ended on 31st March 2024

Particulars	Sch. No.	For the year ended 31st March 2024 (Rs.)	For the year ended 31st March 2023 (Rs.)
<u>INCOME</u>			
Contributions & Donations	10	10,65,97,697.12	15,86,09,273.99
Education - Training / Awareness Creation Receipts	11	15,68,070.00	58,24,170.00
Interest Income	12	14,60,497.00	15,33,606.98
Other Income	13	16,840.00	29,923.00
Total		10,96,43,104.12	16,59,96,973.97
<u>EXPENDITURE</u>			
<u>Education Expenses</u>			
Strengthening WASH, Nutrition and Climate Resilience , Interventions in Schools, Anganawadi centres and Healthcare Facilities in Bihar with a focus on Purnea and Araria Districts	14	39,05,956.00	-
Enhancing Education through Sonalika Gurukul	15	4,59,349.00	94,108.00
Education of Children of Rag pickers in Urban Slums	16	2,17,845.00	1,55,458.00
Strengthening WASH, Climate resilience , nutrition and children protection interventions in schools, anganwadis and CCIs - SBMB 4	17	200.00	57,10,274.00
To Provide access to Education, Health and Hygiene for Rag Picking	18	80.00	16,48,551.78
Strengthening WASH, Climate resilience , nutrition and children protection interventions in schools, anganwadis and CCIs - SMBM-3	19	-	5,75,921.00
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh	20	-	1,87,502.95
Busara Survey - Increasing uptake of Injectables training and implementation in Bihar	21	-	61,625.00
Awareness and accessibility of Social Protection / Welfare Schemes to Marginalised	22	-	9,55,069.00
Educating Tribal Children through Digital Platform in Rural Jharkhand	23	-	2,10,057.00
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	24	-	3,16,979.00
<u>Preservation of Environment</u>			
Effective Implementation of Community Forest Rights (CFR)	25	5,18,961.00	2,67,667.00
Trafficking and Climate Change	26	-	2,178.00



Particulars	Sch. No.	For the year ended	For the year ended
		31st March 2024 (Rs.)	31st March 2023 (Rs.)
Medical Relief			
Jharkhand Integrated Healthcare Response	27	1,332.00	63,16,819.00
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Kolhan Region, Jharkhand	28	-	4,68,299.00
Vaccination Campaign through Arogya Jharkhand Civil Society Network (AJCSN) in hard-to-reach areas of Palamu Region, Jharkhand	29	-	2,45,427.00
Relief of Poor			
Strengthening the components of Local Democracy to improve health outcomes for poor and vulnerable in selected districts of Jharkhand	30	2,49,08,857.78	1,79,74,777.69
Addressing Present Vulnerabilities and Planning Future Resilience for Vulnerable Communities across Bihar, Jharkhand, Rajasthan and Delhi (NCR)	31	1,96,43,859.00	3,58,65,281.53
Equality in Diversity – A Fellowship Program for Promoting and Strengthening Constitutional Values and Provisions	32	1,59,62,981.29	70,151.00
Zero Hunger Panchayat: A Joint Government - Civil Society Initiative to Promote Access to Government Services in Jharkhand, India	33	97,48,229.40	95,97,872.46
Strengthening Rural Governance for the Right to adequate Food	34	89,35,425.00	88,39,072.58
Strengthening Civil Society Action in the four states of Bihar, Jharkhand, Uttar Pradesh and Madhya Pradesh	35	61,74,932.00	55,70,914.28
Himalaya - High-altitude Income Maximization and Adaptive Livelihood Advancement for Youth and Adults	36	58,04,311.00	-
Reducing Vulnerabilities and Promoting Climate Resilient Living among marginalised communities	37	34,20,078.85	2,626.00
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	38	22,30,715.44	33,73,000.10
Improving Education, Nutrition, Health of migrant communities children in Delhi-NCR	39	20,68,337.38	9,67,056.00
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts	40	14,04,125.88	7,90,597.70
Strengthening Natural Farming Systems in two blocks of South Chotanagpur Region, Jharkhand	41	10,95,801.00	37,23,594.62
Empowering Young People to Challenge and Change Gendered Ideas and Actions	42	10,75,109.88	35,83,371.78



Particulars	Sch. No.	For the year ended	For the year ended
		31st March 2024	31st March 2023
		(Rs.)	(Rs.)
Access of COVID-19 Vaccination for people in hard-to-reach areas across twelve blocks in six districts of Jharkhand	43	7,88,182.00	1,25,57,540.78
Sustainable Livelihood Interventions for Dalit Empowerment	44	2,48,303.00	10,73,308.00
Strengthening Management of State Migrant Control Room for Interim Period	45	1,03,220.00	-
Empowering Traditional Artisans to preserve and promote their livelihood	46	10,398.00	93,830.00
Enhancement of resource and improvement of productivity and development of effective marketing solutions for bamboo project in Kerala	47	-	5,43,504.00
Health and Social Protection Interventions in East Singhbhum and Khunti Districts of Jharkhand	48	-	71,58,129.78
Strengthening Local Self Governance in selected blocks in Jamtara, Gumla and West Singhbhum districts of Jharkhand	49	-	60,00,120.00
		10,87,26,589.90	13,50,00,684.03
Training Programme Expenses	50	33,55,775.00	61,19,331.00
Administrative Expenses	51	3,17,035.68	1,87,543.21
		11,23,99,400.58	14,13,07,558.24
Depreciation	5	17,21,183.00	13,66,384.00
Less: Allocation from Fixed Assets Control A/c	4	(17,21,183.00)	(13,66,384.00)
Total		11,23,99,400.58	14,13,07,558.24
Transfers			
Grants received transfer to Specific Programmes	3	10,65,97,697.12	15,84,48,363.99
Add: Interest Allocated to Programme Balances	3	13,93,454.00	13,97,903.00
Less: Allocation from Programme Balances towards Expenses	3	(10,90,06,066.58)	(13,50,00,684.03)
		(10,14,915.46)	2,48,45,582.96
Excess of Income over Expenditure			
Transferred to General Reserve	1	(17,41,381.00)	(1,56,167.23)
Total		10,96,43,104.12	16,59,96,973.97

Note: Previous Year(s) figure have been regrouped / reclassified wherever necessary

For & on behalf of management

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Place : New Delhi

Date : 17-09-2024



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