

Audited

PARTNERING HOPE INTO ACTION FOUNDATION
D-25D, South Extension- Part-II
New Delhi-110049

Audited Accounts For The Year
1st April 2024 to 31st March 2025

Auditors'
J.A. Martins & Co.,
Chartered Accountants
231 Vardhman Big 'V' Plaza,
Plot No. 12, Community Centre
Road No. 44, Pitampura,
Delhi 110 034
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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 31st March 2025 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 2025 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: 25082051BMNWHT9428

Place: New Delhi

Date: 08/09/2025

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Balance Sheet as at 31st March 2025

Particulars	Sch. No.	As At 31st March 2025 (Rs.)	As At 31st March 2024 (Rs.)
<u>Funds Employed</u>			
Reserves	1	22,64,106.70	21,44,090.70
Designated Funds	2	12,59,143.50	11,21,186.00
Programme Balance	3	4,32,37,484.95	4,69,84,208.58
Fixed Assets Control A/c (As per contra)	4	61,84,666.80	40,89,793.80
Total		5,29,45,401.95	5,43,39,279.08
<u>Assets</u>			
<u>Fixed Assets</u>			
Gross Block	5	1,36,88,487.00	92,01,605.00
Less: Accumulated Depreciation		(75,03,820.20)	(51,11,811.20)
Net Block		61,84,666.80	40,89,793.80
Investments	6	-	2,50,00,000.00
<u>Current Assets</u>			
Cash and Bank Balances	7	4,48,10,261.71	2,57,87,276.74
Other Current Assets	8	21,83,269.21	17,11,385.00
Current Liabilities	9	(2,32,795.77)	(22,49,176.46)
		4,67,60,735.15	2,52,49,485.28
Total		5,29,45,401.95	5,43,39,279.08

Note: Previous Year(s) figure have been regrouped / reclassified wherever necessary
For & on behalf of management

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J. A. Martins
Proprietor

M. No. 082051

J. A. Martins & Co.,
Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 08-09-2025

**PARTNERING HOPE INTO ACTION FOUNDATION
NEW DELHI**

Income & Expenditure Account for the year ended on 31st March 2025

Particulars	Sch. No.	For the year ended 31st March 2025 (Rs.)	For the year ended 31st March 2024 (Rs.)
<u>INCOME</u>			
Contributions & Donations Received	10	18,26,88,201.56	10,65,97,697.12
Education - Training / Awareness Creation Receipts	11	7,65,000.00	15,68,070.00
Interest Income	12	23,22,808.26	14,60,497.00
Other Income	13	30,533.46	16,840.00
Total		18,58,06,543.28	10,96,43,104.12
<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	40,58,802.00	39,05,956.00
Education of Children of Rag pickers in Urban Slums	15	1,67,923.00	2,17,845.00
Enhancing Education through Sonalika Gurukul	16	-	4,59,349.00
Strengthening WASH, Climate resilience , nutrition and children protection interventions in schools, anganwadis and CCIs - SBMB 4	17	-	200.00
To Provide access to Education, Health and Hygiene for Rag Picking	18	-	80.00
<u>Preservation of Environment</u>			
Fostering our Resilient Ecosystem through stewardship and Transformation (Forest) in Select Districts of Jharkhand, India	19	74,01,322.00	-
Effective Implementation of Community Forest Rights (CFR)	20	-	5,18,961.00
<u>Medical Relief</u>			
Jharkhand Integrated Healthcare Response	21	-	1,332.00
India Health and Climate Resilience Fellowship	22	3,45,90,531.90	-



Particulars	Sch. No.	For the year ended 31st March 2025 (Rs.)	For the year ended 31st March 2024 (Rs.)
<u>Relief of Poor</u>			
Strengthening the components of Local Democracy to improve health outcomes for poor and vulnerable in selected districts of Jharkhand	23	2,80,85,145.72	2,49,08,857.78
Building Resilience through Agroforestry and Natural Resource Management in Dharkalan and Bamial Block of Pathankot	24	2,34,65,546.49	-
Equality in Diversity – A Fellowship Program for Promoting and Strengthening Constitutional Values and Provisions	25	1,92,22,380.60	1,59,62,981.29
Himalaya - High-altitude Income Maximization and Adaptive Livelihood Advancement for Youth and Adults	26	1,75,23,109.17	58,04,311.00
Zero Hunger Panchayat: A Joint Government - Civil Society Initiative to Promote Access to Government Services in Jharkhand, India	27	1,06,66,093.00	97,48,229.40
Reducing Vulnerabilities and Promoting Climate Resilient Living among marginalised communities	28	58,96,682.32	34,20,078.85
Installation of High Mask Light at the Stadium of J&K Cricket Academy	29	55,39,000.00	-
Access of COVID-19 Vaccination for people in hard-to-reach areas across twelve blocks in six districts of Jharkhand	30	48,53,744.00	7,88,182.00
Strengthening Rural Governance for the Right to adequate Food	31	47,59,420.00	89,35,425.00
Strengthening Civil Society Action in the four states of Bihar, Jharkhand, Uttar Pradesh and Madhya Pradesh	32	38,58,537.00	61,74,932.00
Building Migrant Resilience Collaborative (MRC)	33	27,24,838.32	-
Think to Tank - Sustainable Development Initiative in Jharkhand	34	23,00,021.00	-
Empowering Young People to Challenge and Change Gendered Ideas and Actions	35	22,17,433.58	10,75,109.88
Sustainable Livelihood Interventions for Dalit Empowerment	36	17,56,036.84	2,48,303.00



Particulars	Sch. No.	For the year ended 31st March 2025 (Rs.)	For the year ended 31st March 2024 (Rs.)
Improving Education, Nutrition, Health of migrant communities children in Delhi-NCR	37	17,43,904.39	20,68,337.38
Artisan Enterprise Development and Supply Chain Creation in Madhubani Art Form, Sujani Embroidery tradition and Sikki Grass Craft in Madhubani and Patna District, Bihar	38	7,62,636.00	-
Capacity Building Programme - APU	39	6,33,961.00	-
Strengthening Management of State Migrant Control Room for Interim Period	40	2,44,447.00	1,03,220.00
Addressing Present Vulnerabilities and Planning Future Resilience for Vulnerable Communities across Bihar, Jharkhand, Rajasthan and Delhi (NCR)	41	1,91,160.00	1,96,43,859.00
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	42	-	22,30,715.44
Dignified Livelihoods for the most marginalised communities in west Champaran district of Bihar through vegetable cultivation and bamboo based crafts	43	-	14,04,125.88
Strengthening Natural Farming Systems in two blocks of South Chotanagpur Region, Jharkhand	44	-	10,95,801.00
Empowering Traditional Artisans to preserve and promote their livelihood	45	-	10,398.00
Training Programme Expenses	46	18,26,62,675.33	10,87,26,589.90
Administrative Expenses	47	6,75,501.00	33,55,775.00
		3,14,011.08	3,17,035.68
Depreciation	5	18,36,52,187.41	11,23,99,400.58
Less: Allocation from Fixed Assets Control A/c	4	23,92,009.00	17,21,183.00
Total		(23,92,009.00)	(17,21,183.00)
		18,36,52,187.41	11,23,99,400.58



Particulars	Sch. No.	For the year ended 31st March 2025 (Rs.)	For the year ended 31st March 2024 (Rs.)
Transfers			
Grants received transfer to Specific Programmes	3	18,26,88,201.56	10,65,97,697.12
Add: Interest Allocated to Programme Balances	3	22,24,943.00	13,93,454.00
Add: Interest Allocated to Gratuity Fund	2	16,682.26	-
Less: Allocation from Programme Balances towards Expenses	3	(18,28,95,486.95)	(10,90,06,066.58)
<u>Excess of Income over Expenditure</u>		20,34,339.87	(10,14,915.46)
Transferred to General Reserve	1	1,20,016.00	(17,41,381.00)
Total		18,58,06,543.28	10,96,43,104.12

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

For & on behalf of management

J. A. Martins

Place : New Delhi

Date : 08-09-2025



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