

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

***Audited Accounts For The Year***  
***1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019***

***Auditors'***  
***J.A. Martins & Co.,***  
***Chartered Accountants***  
***231 Vardhman Big 'V' Plaza,***  
***Plot No. 12, Community Centre***  
***Road No. 44, Pitampura,***  
***Delhi 110 034***  
***Tel : 91 11 2701 8472; 2701 8473***  
***Email : ngo223@yahoo.com***

# *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 March 2019 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 March 2019 and,
- (b) in case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

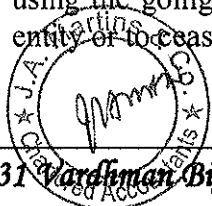
### **Basis for Opinion**

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  
M. No. 082051  
Proprietor

J. A. Martins & Co.  
Chartered Accountants  
Firm Regn. No. 010860N  
UDIN: 19082051AAAAERS678

Place: New Delhi

Date: 6-9-19

**PARTNERING HOPE INTO ACTION FOUNDATION  
NEW DELHI**

**Balance Sheet as at 31st March 2019**

Particulars	Sch. No.	As At 31st March 2019 (Rs.)	As At 31st March 2018 (Rs.)
<b><u>Funds Employed</u></b>			
Reserves	1	24,74,502.02	10,51,633.11
Designated Funds	2	1,000.00	1,000.00
Programme Balance	3	1,92,51,198.11	1,17,22,313.47
Current Liabilities	4	12,53,502.00	33,67,180.00
Fixed Assets Control A/c (As per contra)	5	5,09,148.80	4,387.80
<b>Total</b>		<b>2,34,89,350.93</b>	<b>1,61,46,514.38</b>
<b><u>Assets</u></b>			
<b><u>Fixed Assets</u></b>			
Gross Block	6	6,80,870.00	59,600.00
Accumulated Depreciation		1,71,721.20	55,212.20
Net Block		5,09,148.80	4,387.80
<b><u>Current Assets</u></b>			
Cash and Bank Balances	7	2,26,71,387.13	1,59,28,080.58
Other Current Assets	8	3,08,815.00	2,14,046.00
		2,29,80,202.13	1,61,42,126.58
<b>Total</b>		<b>2,34,89,350.93</b>	<b>1,61,46,514.38</b>

For & on behalf of management

As per our report of even date

*Solomon*  
Partnering hope into Action  
Foundation

✶ Managing Trustee/Trustee



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

Place : New Delhi

Date : 6-9-19



**PARTNERING HOPE INTO ACTION FOUNDATION  
NEW DELHI**

**Income & Expenditure Account for the year ended on 31st March 2019**

Particulars	Sch. No.	For the year ended 31st March 2019 (Rs.)	For the year ended 31st March 2018 (Rs.)
<b>INCOME</b>			
Contributions & Donations	9	73,05,042.65	28,44,405.40
Bank & Other Interest		3,35,747.00	1,62,203.59
Interest on Income Tax Refund		4,377.00	-
Grant Allocated towards Expenses		20,06,49,416.29	8,37,45,392.53
<b>Total</b>		<b>20,82,94,582.94</b>	<b>8,67,52,001.52</b>
<b>EXPENDITURE</b>			
<b>Education Expenses</b>			
Internet Literacy Campaign-Women in Rural U.P.(Phase 3)	10	38,72,735.00	94,54,434.00
Internet Literacy Campaign-Women in Rural U.P.(Phase 4)	11	1,04,83,404.83	19,53,315.00
Internet Literacy Campaign for Women in Jharkhand, Bihar, MP (Phase 1)	12	5,08,398.00	85,41,830.00
Internet Literacy Campaign for Women in Jharkhand, Bihar, MP (Phase 2)	13	55,21,018.00	1,67,42,809.81
Internet Literacy Campaign for Women in MP (Phase 3)	14	81,78,637.00	26,30,083.00
Internet Literacy Campaign-Women in Rural U.P.(Phase 2)	15	-	97,83,793.72
Educating Children of Rag Pickers in Urban Slums South Delhi, (Programme II)	16	15,58,123.00	1,24,877.00
Child Right CCRD Project	17	2,70,852.00	22,93,008.00
Internet - Digital Livelihood, UP (FRIEND)	18	14,14,992.00	85,881.00
Local Self Governance - Grant APPI	19	2,77,81,354.00	70,59,077.00
Adult Literacy (TCS)	20	83,69,018.00	74,76,066.00
Access to Social Security by unorganized Workers (ACC)	21	13,87,442.00	5,56,269.00
Internet Literacy Campaign for Women in Rural U.P (Phase 1, Progr. 2)	22	7,822.00	35,41,424.00
Educating Children of Rag Pickers in Urban Slums of South Delhi	23	-	6,00,822.00
Awareness Prog. (Arogya Welfare Trust)	24	-	4,76,159.00
Education, Health & Hygiene-Rag-picking Communities (Bhowapur, NCR)	25	7,36,529.00	5,24,379.00
Child Right CCRD Project (Phase - II)	26	17,10,207.00	-
Coalition on Child Rights and Developments (CCRD Projects), Phase - 3	27	5,26,541.00	-
Digital Literacy training and implementation in MP-10019 (FRIEND)	28	12,00,000.00	-
Digital Literacy training and implementation in MP-10026 (FRIEND)	29	37,76,526.00	-
Internet Safety & Security Project implementation in MP-30042 (FRIEND)	30	42,28,077.00	-
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in MP-20008 (FRIEND)	31	10,03,895.00	-
Outreach on Financial Instruments - Mutual Funds training & Implementation in MP-30052 (FRIEND)	32	7,76,640.00	-
Google Rural Research Project implementation in MP-30016 (FRIEND)	33	2,13,597.00	-
Digital Literacy training and implementation in Bihar-10021 (FRIEND)	34	10,92,000.00	-
Digital Literacy training and implementation in Bihar-10028 (FRIEND)	35	54,52,949.00	-
Internet Safety & Security Project implementation in Bihar-30034 (FRIEND)	36	35,97,612.00	-



Particulars	Sch. No.	For the year ended 31st March 2019 (Rs.)	For the year ended 31st March 2018 (Rs.)
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Bihar-20007 (FRIEND)	37	18,41,453.02	-
Strengthening WASH in Schools Across Multiple Districts in Bihar	38	33,25,182.00	-
Internet Saathi, Digital literacy program's training and implementation Jharkhand-10016 (FRIEND)	39	64,88,367.00	-
Internet Safety & Security Project implementation in Jharkhand-30040 (FRIEND)	40	26,69,103.00	-
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Jharkhand-20009 (FRIEND)	41	26,98,339.00	-
Transform Aspirational Districts Initiative in Jharkhand-30028 (Niti Ayog & Tata Trust)	42	44,32,461.00	-
Strengthening Local Self Governance in Selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI	43	2,00,674.00	-
Internet Safety & Security Project implementation in Chattisgarh-30036 (FRIEND)	44	9,83,920.00	-
Internet Safety & Security Project implementation in UP-30048 (FRIEND)	45	95,14,945.00	-
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in UP-20006 (FRIEND)	46	85,82,840.58	-
Outreach on Financial Instruments - Mutual Funds training & Implementation in UP-30053 (FRIEND)	47	6,43,500.00	-
Transform Aspirational Districts Initiative in UP-30027 (Niti Ayog & Tata Trust)	48	13,22,700.00	-
Amplification of adolescent voices through digital technology in UP-30029 (FRIEND)	49	15,80,699.00	-
Internet Saathi, Digital Literacy Program's training and Implementation in Bihar-10009 (FRIEND)	50	1,34,98,257.59	-
Internet Saathi, Digital Literacy Program's training and Implementation in Chhattisgarh-10009 (FRIEND)	51	97,18,852.00	-
Internet Saathi, Digital Literacy Program's training and Implementation in Jharkhand-10009 (FRIEND)	52	1,02,87,015.00	-
Internet Saathi, Digital Literacy Program's training and Implementation in Madhya Pradesh-10009 (FRIEND)	53	1,19,78,897.00	-
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh-10009 (FRIEND)	54	89,63,585.62	-
Rapid Proto-type Bulloo Radio Programme in Chainpur block of Gumla District - APPI	55	2,45,950.00	-
Education of Children of Rag pickers in Urban Slums - Grant Gripple (II)	56	10,334.00	-
Building resilience, Catalysing Change - Transformational Journeys of Marginalized Adolescent Girls	57	2,30,800.00	-
Promote Gender Equality and Empower Factory Women Workers	58	21,86,755.00	-
Strengthening existing policies of the Government to combat human trafficking of tribal women and girls in Jharkhand	59	5,77,120.00	-
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	60	4,88,606.00	-
<b>Preservation of Environment</b>		-	
Climate Action Project (UNICEF Phase-III)	61	-	1,07,10,879.00
<b>Medical Relief</b>		-	
Improving Maternal and Child Health Outcomes in Hard to reach areas	62	18,29,128.00	-
<b>Relief of Poor</b>		-	
Enhancing Access of Workers, Jharkhand Labour Welfare Schemes (Phase - II)	63	72,735.00	7,95,786.00
Enhancing Access of Workers (Organized/ Unorganized) in Jharkhand Labour Welfare Schemes (Phase I)	64	-	1,12,476.00



Particulars	Sch. No.	For the year ended 31st March 2019 (Rs.)	For the year ended 31st March 2018 (Rs.)
Improving Protection for children in Jharkhand (ASRA) - UNICEF Jharkhand	65	-	2,82,024.00
Enhancing Access of Workers, Jharkhand Labour Welfare Schemes (Phase - III)	66	7,01,644.00	-
Humanitarian Relief Response in Kerala (Phase 1)	67	5,25,119.00	
Humanitarian Relief Response in Kerala (Phase 2)	68	13,82,065.65	
		20,06,49,416.29	8,37,45,392.53
Administrative Expenses	69	57,17,877.74	19,20,321.97
		20,63,67,294.03	8,56,65,714.50
Depreciation		1,16,509.00	4,095.20
Less: Allocation from Fixed Assets Control A/c	5	(1,16,509.00)	(4,095.20)
Total		20,63,67,294.03	8,56,65,714.50
Excess of Income over Expenditure		5,04,420.00	
Transfer to Fixed Assets Control A/c		14,22,868.91	10,86,287.02
Transferred to General Reserve			
<b>Total</b>		<b>20,82,94,582.94</b>	<b>8,67,52,001.52</b>

For & on behalf of management

As per our report of even date

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J. A. Martins  
Proprietor  
M. No. 082051

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

PHIA  
Managing Trustee/Trustee

Place : New Delhi

Date : 6-9-19



**PARTNERING HOPE INTO ACTION FOUNDATION  
NEW DELHI**

**Receipt & Payment Account for the year ended 31<sup>st</sup> March 2019**

Particulars	Amount (Rs.)
<b>Opening Balances</b>	
Cash in hand	1,564.00
Cash at Bank	1,59,26,516.58
Security Deposit	62,000.00
Other Current Assets	1,52,046.00
Less;- Current Liabilities	(33,67,180.00)
Sub. Total (a)	<b>1,27,74,946.58</b>
<b>Receipts during the Year</b>	
Contributions & Donations	2,93,216.65
Programme Receipts (Sch 3)	21,48,80,362.93
Bank Interest (I&E)	3,35,747.00
Bank Interest (Sch. 3)	8,74,749.00
Interest on Income Tax Refund	4,377.00
Sub. Total (b)	<b>21,63,88,452.58</b>
<b>Total (a+b)</b>	<b>22,91,63,399.16</b>
<b>Payments During the Year</b>	
<b>Expenses</b>	
Internet Literacy Campaign-Women in Rural U.P.(Phase 3)	38,72,735.00
Internet Literacy Campaign-Women in Rural U.P.(Phase 4)	1,04,83,404.83
Internet Literacy Campaign for Women in Jharkhand, Bihar, MP (Phase 1)	5,08,398.00
Internet Literacy Campaign for Women in Jharkhand, Bihar, MP (Phase 2)	55,21,018.00
Internet Literacy Campaign for Women in MP (Phase 3)	81,78,637.00
Educating Children of Rag Pickers in Urban Slums South Delhi, (Programme II)	15,58,123.00
Child Right CCRD Project	2,70,852.00
Internet - Digital Livelihood, UP (FRIEND)	14,14,992.00
Local Self Governance - Grant APPI	2,77,81,354.00
Adult Literacy (TCS)	83,69,018.00
Access to Social Security by unorganized Workers (ACC)	13,87,442.00
Internet Literacy Campaign for Women in Rural U.P (Phase 1, Progr. 2)	7,822.00
Education, Health & Hygiene-Rag-picking Communities (Bhowapur, NCR)	7,36,529.00
Child Right CCRD Project (Phase - II)	17,10,207.00
Coalition on Child Rights and Developments (CCRD Projects), Phase - 3	5,26,541.00
Digital Literacy training and implementation in MP-10019 (FRIEND)	12,00,000.00
Digital Literacy training and implementation in MP-10026 (FRIEND)	37,76,526.00
Internet Safety & Security Project implementation in MP-30042 (FRIEND)	42,28,077.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in MP-20008 (FRIEND)	10,03,895.00
Outreach on Financial Instruments - Mutual Funds training & Implementation in MP-30052 (FRIEND)	7,76,640.00
Google Rural Research Project implementation in MP-30016 (FRIEND)	2,13,597.00
Digital Literacy training and implementation in Bihar-10021 (FRIEND)	10,92,000.00
Digital Literacy training and implementation in Bihar-10028 (FRIEND)	54,52,949.00
Internet Safety & Security Project implementation in Bihar-30034 (FRIEND)	35,97,612.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Bihar-20007 (FRIEND)	18,41,453.02
Strengthening WASH in Schools Across Multiple Districts in Bihar	33,25,182.00
Internet Saathi, Digital literacy program's training and implementation Jharkhand-10016 (FRIEND)	64,88,367.00
Internet Safety & Security Project implementation in Jharkhand-30040 (FRIEND)	26,69,103.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in Jharkhand-20009 (FRIEND)	26,98,339.00





Particulars	Amount (Rs.)
Transform Aspirational Districts Initiative in Jharkhand-30028 (Niti Ayog & Tata Trust)	44,32,461.00
Strengthening Local Self Governance in Selected blocks in Jamtara, Gumla and west Singhbhum districts of Jharkhand - APPI	2,00,674.00
Internet Safety & Security Project implementation in Chattisgarh-30036 (FREND)	9,83,920.00
Internet Safety & Security Project implementation in UP-30048 (FREND)	95,14,945.00
Internet Saathi 2.0-Digital Livelihoods programme training and Implementation in UP-20006 (FREND)	85,82,840.58
Outreach on Financial Instruments - Mutual Funds training & Implementation in UP-30053 (FREND)	6,43,500.00
Transform Aspirational Districts Initiative in UP-30027 (Niti Ayog & Tata Trust)	13,22,700.00
Amplification of adolescent voices through digital technology in UP-30029 (FREND)	15,80,699.00
Internet Saathi, Digital Literacy Program's training and Implementation in Bihar-10009 (FREND)	1,34,98,257.59
Internet Saathi, Digital Literacy Program's training and Implementation in Chhattisgarh-10009 (FREND)	97,18,852.00
Internet Saathi, Digital Literacy Program's training and Implementation in Jharkhand-10009 (FREND)	1,02,87,015.00
Internet Saathi, Digital Literacy Program's training and Implementation in Madhya Pradesh-10009 (FREND)	1,19,78,897.00
Internet Saathi, Digital Literacy Program's training and Implementation in Uttar Pradesh-10009 (FREND)	89,63,585.62
Rapid Proto-type Bultoo Radio Programme in Chainpur block of Gumla District - APPI	2,45,950.00
Education of Children of Rag pickers in Urban Slums - Grant Gripple (II)	10,334.00
Building resilience, Catalysing Change - Transformational Journeys of Marginalized Adolescent Girls	2,30,800.00
Promote Gender Equality and Empower Factory Women Workers	21,86,755.00
Strengthening existing policies of the Government to combat human trafficking of tribal women and girls in Jharkhand	5,77,120.00
Strengthening livelihoods in south odisha; and Promotion of sustainable livelihood in Bihar	4,88,606.00
Improving Maternal and Child Health Outcomes in Hard to reach areas	18,29,128.00
Enhancing Access of Workers, Jharkhand Labour Welfare Schemes (Phase - II)	72,735.00
Enhancing Access of Workers, Jharkhand Labour Welfare Schemes (Phase - III)	7,01,644.00
Humanitarian Relief Response in Kerala (Phase 1)	5,25,119.00
Humanitarian Relief Response in Kerala (Phase 2)	13,82,065.65
Administrative Expenses	57,17,877.74
	20,63,67,294.03
Unspent Grant Refunded	4,48,135.00
Purchase of Fixed Assets (Sch 6)	6,21,270.00
Sub. Total (C)	20,74,36,699.03
<b>Closing Balances</b>	
Cash and Bank Balances (Sch 7)	2,26,71,387.13
Other Current Assets (Sch 8)	3,08,815.00
Less:- Current Liabilities (Sch 4)	(12,53,502.00)
Sub. Total (d)	2,17,26,700.13
<b>Total (c+d)</b>	<b>22,91,63,399.16</b>

For & on behalf of Management

As per our report of even date

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Foundation



J. A. Martins  
Proprietor  
M. No. 82051  
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Firm Regn. No. 010860N

Place : New Delhi

Dated : 6-9-19

Managing Trustee/Trustee

