

Form FC-4
[See rule 17(1)]

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
"First Floor NDCC-II Building,"
1, JAI SINGH Road
New Delhi - 110001

Subject: Account of Foreign Contribution for the year ending on the 31st March

1. FCRA registration/prior permission number and date : 231660413, Date 17/11/2003

2. Details of receipt and utilisation of foreign contribution :

i. Foreign Contribution received in cash/kind(value):

a) Brought forward foreign contribution at the beginning of the year (Rs.)	52349344.86000
b) Interest or other receipt during the year	3209452.73000
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	61144107.22000
ii) as transfer from a local source	44000.00000
d) Total Foreign Contribution (a+b+c) (Rs.)	116746904.81000

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	Google India Pvt Ltd	Institutional	RMZ Infinity Tower 4th Floor, Old Madras Roa, Bangalore - 560016, India, Email Id: , Website Address :	Social	12510075.45
2	Asia Foundation	Institutional	465 California St., 9th Floor San Francisco, CA 94104, United States of America, Email Id: sf.general@asiafoundat ion.org, Website Address :	Social	543070.00
3	WOMEN DELIVER	Institutional	CATAPULT, 588 BROADWAY SUITE 905, NEW YORK - NY 10012, United States of America, Email Id: , Website Address :	Social	1006264.00
4	IDEO ORG	Institutional	444 Spear Street, Suite 213 San Francisco, CA 94105, United States of America, Email Id: , Website Address :	Social	164747.85
5	Lets Breakthrough INC	Institutional	4 West 43rd Street, Suite 715 New York, NY 10036, USA, United States of America, Email Id: , Website Address :	Social	27695893.45
6	Lets Breakthrough INC	Institutional	4 West 43rd Street, Suite 715 New York, NY 10036, USA, United States of America, Email Id: , Website Address :	Social	2653569.45

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
7	SAVE THE CHILDREN INTERNATIONAL	Institutional	NEPAL COUNTRY OFFICE,G P O BOX 3394 AIRPORT GATE AREA,SHAMBHU MARG KATHMANDU NEPAL , Nepal, Email Id: , Website Address :	Social	651220.19
8	HUMAN DIGNITY FOUNDATION	Institutional	Trintech Building Floor 3,South Ounty Business Park,Leopardstown Dublin 18 Ireland , Ireland, Email Id: , Website Address :	Social	179700.00
9	GlobalGiving UK	Institutional	6 Great James Street London WC1N 3DA - WC1N 3DA , United Kingdom, Email Id: , Website Address :	Social	226469.75
10	Impact Foundation	Institutional	J 18 M R Society Relief Road,Off Juhu Tara Road Santa Cruz West,Mumbai - 400054 , India, Email Id: , Website Address :	Social	44000.00
11	MAMA CASH	Institutional	PO Box 15686 1001 ND,Amsterdam,The Netherlands , Netherlands, Email Id: , Website Address :	Social	70274.56
12	Oak Foundation	Institutional	Case Postale 115,58, avenue Louis Casai,1216, Cointrin, Geneva, Switzerland , Switzerland, Email Id: , Website Address :	Social	8681575.00
13	Nobel Womens Initiative	Institutional	1 Nicholas Street, Suite 430 Ottawa, ON K1N 7B7 Canada , Canada, Email Id: , Website Address :	Social	186210.00
14	FORD FOUNDATION	Institutional	320 East 43rd Street New York, NY 10017 USA , United States of America, Email Id: , Website Address :	Social	6331493.44
15	Benevity	Institutional	100 402 11th Ave SE Calgary, AB, T2G 0Y4 Canada , Canada, Email Id: , Website Address :	Social	243544.08

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Social	61144107.22000

(iii). Details of Utilization of foreign contribution:

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	55407598.25000
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	9227008.28000
c. Total invested in term deposits(Rs.)	0.00000
Total Purchase of fresh assets(Rs.)	565137.00000
Total utilization in the year(Rs.) (a+b+c+d)	65199743.53000

* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india; or.

(B) the security, strategic, scientific or economic interest of the state; or

(C) the public interest; or

(D) freedom or fairness of election to any legislature; or

(E) friendly relations with any foreign state; or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 51547161.28000

v. Total number of foreigner working(salaried/ in honorary capacity. : 0.00000

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Sl.No	Name of Bank of donors	Branch Address(With pincode)	IFSC Code	Account No
1	HDFC Bank	DEFENCE COLONY - B BLOCK, B-88, BHISHM PITAMAH MARG, DEFENCE COLONY, NEW DELHI, Delhi, Delhi	HDFC0001092	10921170000013

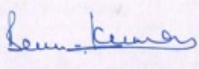
3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank of donors	Branch Address(With pincode)	IFSC Code	Account No
1	HDFC Bank	GOMTI NAGAR, 5/19,VISHAL KHAND, GOMTI NAGAR, LUCKNOW, Lucknow, Uttar Pradesh, Lucknow	HDFC0001112	11121450000739
2	HDFC Bank	MANGALORE - KARNATAKA, GROUND FLOOR, M N TOWERS, KADRI, MANGALORE, MANGALORE, Karnataka, Dakshina Kannada	HDFC0000094	00941450000156
3	HDFC Bank	RANCHI 2ND - RANCHI - JHARKHAND, RANCHI CIRCULAR ROAD BRANCH,ROHINI 1ST FLOOR, 56 CIRCULAR ROAD,RANCHI, Ranchi, Jharkhand, Ranchi	HDFC0000719	07191450000166

Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.



Signature of the Cheif Functionary



SINGH KRISHNA & ASSOCIATES

Chartered Accountants

8, Second Floor, Krishna Market, Kalkaji, New Delhi - 110 019
Tel.: 32500444, Telefax: 40590344, e-mail: skacamail@gmail.com

CERTIFICATE

We have audited the accounts of Breakthrough Trust, E-1A, First Floor, Kailash Colony, New Delhi - 110048, for the year ending 31st March, 2015 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. the brought forward foreign contribution at the beginning of the year was ₹ 5,23,49,344.86.
- ii. foreign contribution of ₹ 6,43,97,559.95 was received by the Trust during the year 2014 - 15.
- iii. the balance of unutilised foreign contribution with the Trust at the end of the year 2014 - 15 was ₹ 5,15,47,161.28
- iv. subject to Note No. 9 of Schedule - 10 'Accounting Policies and Notes on Accounts' regarding receipt of foreign contribution (FC) inadvertently in a bank account other than FC designated bank account of Breakthrough Trust during the financial year 2013-14 and utilisation of ₹ 13,20,173.80 in the financial year 2014-15 from the bank account in which the FC was actually received and a note given on the Receipt and Payment Account regarding transfer of funds amounting to Rs. 19,51,217 to Breakthrough General Account on account of Gratuity, certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulations) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulations) Rules, 2011.
- v. the information in this certificate and in the enclosed Balance Sheet and Receipt and Payment Account is correct as checked by us.

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C



(Krishna Kumar Singh)
Partner
M. No. 077494



Place: New Delhi

Date: *Aug. 10, 2015*

BREAKTHROUGH TRUST
E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI - 110048

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances					
Cash-in-Hand	74,555.00				
Cash at Bank - Savings Accounts and Fixed Deposits	52,274,789.86	52,349,344.86			
Restricted Grants Received					
Asia Foundation	543,070.00		Payments	22,206,826.34	
Catapult	1,006,264.00		Personnel Expenses	19,804,698.00	
Ford Foundation	6,331,493.44		Consultancy Expenses	2,983,687.28	
Google India Pvt Ltd	12,510,075.45		Establishment Expenses	8,067,722.14	
HDF	179,700.00		Information Dissemination	6,048,779.38	
IDEO	164,747.85		Meeting, Trainings, Workshops and Seminars	635,426.50	
Let's Breakthrough Inc. (Flow Additional Grant)	2,653,569.45		Communication Expenses	4,803,597.78	
Let's Breakthrough Inc. (Flow)	27,695,893.45		Travel Expenses	585,137.00	65,116,874.42
Mama Cash	70,274.56		Purchase of Fixed Assets		
Nobel Women	186,210.00				
Oak Foundation	8,681,575.00		Advances		82,869.11
Save the Children-Nepal	651,220.19		Advances (Net of Recoveries)		
Save the Children - Bal Raksha Bharat (Interest Allocation)	937,002.00	61,611,095.39			
Interest Received					
Interest Received on SB Account	310,270.78				
Interest Received on FD Account (net of TDS)	1,961,989.95	2,272,260.73			
Other Receipts					
Miscellaneous Receipts			Closing Balances		
			Cash-in-Hand	78,850.00	
			Cash at Bank - Savings Accounts and Fixed Deposits	51,468,311.28	51,547,161.28
TOTAL		116,746,904.81	TOTAL		116,746,904.81

Note : The payments of personnel expenses in the Receipt and Payment Account include transfer of funds amounting to Rs. 19,51,217 to Breakthrough General Account on account of Gratuity as Gratuity to the Employees would be paid from that account.

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Accounting Policies and Notes on Accounts

As per our Certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C

Singh Krishna & Associates

(Krishna Kumar Singh)
Partner
M. No. 077494

Place : *New Delhi*
Date : *Aug. 10, 2015*

S. Khan
for Breakthrough Trust
(Sonali Khan)
Vice President & Country Director

Benu Kumar
(Benu Kumar)
Trustee



BREAKTHROUGH TRUST
E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI - 110048

BALANCE SHEET AS AT MARCH 31, 2015
(FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	ASSETS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
GENERAL FUND				FIXED ASSETS	3		1,225,655.00
Opening Balance				RESTRICTED FUNDS (GRANTS)			
Less: Excess of Expenditure over Income transferred from Income and Expenditure Account		17,699,982.34		Grant Receivable	1		6,390,158.89
DEFERRED REVENUE FUND				CURRENT ASSETS, LOANS, ADVANCES, ETC.			
Opening Balance				CURRENT ASSETS			
Add: Fixed Assets Acquired out of Restricted Funds (Grants)		1,610,722.77	16,089,259.57	Cash in Hand		78,850.00	
Less: Amount equivalent to depreciation charged on such assets transferred to Income and Expenditure Account				Cash at Bank	4	52,345,913.19	52,424,763.19
RESTRICTED FUNDS (GRANTS)				Security Deposits		300,000.00	
Unutilised Grants	1		42,837,469.56	Income Tax Recoverable		966,439.11	
CURRENT LIABILITIES AND PROVISIONS				Prepaid Expenses		90,744.00	
Liability for Expenses				Advances	5	354,127.11	1,711,310.22
Duties and Taxes	2		1,291,708.17				
Provision for Gratuity			18,723.00				
TOTAL			61,751,887.30	TOTAL			61,751,887.30

Accounting Policies and Notes on Accounts 10

As per our Certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C

Mukesh Kumar Singh
(Krishna Kumar Singh)
Partner
M. No. 077494

Place *New Delhi*
Date *Aug. 10, 2015*

for Breakthrough Trust

Sonal Khanna
(Sonal Khanna)
Vice President & Country Director

Benu Kumar
(Benu Kumar)
Trustee



BREAKTHROUGH TRUST
E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI - 110048

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015
(FOREIGN CONTRIBUTION ACCOUNT)

PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
EXPENSES				INCOMES			
Personnel Expenses	6	22,391,308.57		Restricted Grants Availed/ Utilised	1		60,258,055.07
Consultancy Expenses	7	19,501,296.00		Interest on Savings Bank Account			310,270.78
Establishment Expenses	8	3,092,100.28		Interest on Fixed Deposit Accounts			2,287,101.92
Information Dissemination	9	8,132,945.14		Miscellaneous Receipts			514,203.83
Meeting, Trainings, Workshops and Seminars		5,986,936.07		Appropriation from Deferred Revenue Fund			344,697.00
Communication Expenses		672,374.50					
Travel Expenses		5,190,479.81					
Depreciation		357,611.00					
			65,325,051.37	Excess of Expenditure over Income transferred to General Fund			1,610,722.77
TOTAL			65,325,051.37	TOTAL			65,325,051.37

Accounting Policies and Notes on Accounts

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As per our Certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C

Singh Krishna Singh
(Krishna Kumar Singh)
Partner
M. No. 077494

Place : *New Delhi*
Date : *Aug. 10, 2015*



Sonali Khan
(Sonali Khan)
Vice President & Country Director



Benu Kumar
(Benu Kumar)
Trustee

BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2015
(Foreign Contribution Account)

SCHEDULE 1 - RESTRICTED FUNDS (GRANTS)

Particulars	Opening Balance as on April 01, 2014		Grants Received/ Interest Allocated During the Year	Total	Availed/ Utilised & Credited to the Income and Exp. A/c	Availed/ Utilised & Credited to the Revenue Fund	Total Utilisation	Closing Balance as on March 31, 2015	
	Unutilised Grants	Grants Receivable						Unutilised Grants	Grants Receivable
Asia Foundation	-	-	543,070.00	543,070.00	233,312.00	-	233,312.00	309,758.00	-
Catapult	1,171,804.13	-	1,006,264.00	2,178,068.13	1,272,943.13	-	1,272,943.13	905,125.00	-
Ford Foundation	-	-	6,331,493.44	6,331,493.44	1,438,357.86	-	1,438,357.86	4,893,135.58	-
Google India Pvt Ltd	-	-	12,510,075.45	12,510,075.45	3,032,552.45	9,600.00	3,042,152.45	9,467,923.00	-
HDF	7,359,557.46	-	179,700.00	7,539,257.46	7,465,057.46	74,200.00	7,539,257.46	-	-
IDEO	-	-	164,747.85	164,747.85	164,747.85	-	164,747.85	-	-
J-Pal South Asia	-	-	-	-	1,600,876.00	-	1,600,876.00	-	1,600,876.00
Let's Breakthrough Inc. (Flow Additional Grant)	-	163,720.27	2,653,569.45	2,489,849.18	2,703,221.53	70,052.00	2,773,273.53	-	283,424.35
Let's Breakthrough Inc. (Flow)	-	6,750,985.78	27,695,893.45	20,944,907.67	20,655,337.26	33,582.00	20,688,919.26	255,988.41	-
Let's Breakthrough Inc. (Media Intervention)	-	1,740,735.97	-	(1,740,735.97)	-	-	-	-	-
Let's Breakthrough Inc. (Oxfam N(O)vib-UNTF)	97,207.43	-	-	97,207.43	2,862,330.00	-	2,862,330.00	-	1,740,735.97
Mama Cash	-	-	70,274.56	70,274.56	70,274.56	-	70,274.56	-	2,765,122.57
Nobel Women	-	-	186,210.00	186,210.00	186,210.00	-	186,210.00	-	-
Oak Foundation	-	-	8,681,575.00	8,681,575.00	692,582.00	54,273.00	746,855.00	7,934,720.00	-
Save the Children - Bal Raksha Bharat	30,175,384.65	-	937,002.00	31,112,386.65	11,889,128.08	152,439.00	12,041,567.08	19,070,819.57	-
Save the Children-Nepal	-	-	651,220.19	651,220.19	651,220.19	-	651,220.19	-	-
The Vodafone Foundation	5,339,904.70	-	-	5,339,904.70	5,339,904.70	-	5,339,904.70	-	-
Total	44,143,858.37	8,655,442.02	61,611,095.39	97,099,511.74	60,258,055.07	394,146.00	60,652,201.07	42,837,469.56	6,390,158.89

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BREAKTHROUGH TRUST**Schedules forming part of the accounts for the year ended March 31, 2015
(Foreign Contribution Account)****AMOUNT
₹****SCHEDULE 2 - LIABILITY FOR EXPENSES**

Airtel	16,512.00
Amrit Estate Pvt Ltd	94,500.00
BSES Rajdhani Power Limited	8,858.00
BSNL	1,225.00
Credit Card	5,069.79
Gupshup Technology India Pvt Ltd	42,059.00
Ignitee Digital Services Private Limited	19,910.00
Jatin Manchanda	1,648.00
M L Agarwal & Associates	16,854.00
Madhuri Mohindar	6,961.00
MTNL	136.00
PB(BCI) Doordarshan Commercial Services	22,061.00
Prafulla G Puthran	22,000.00
Print Point	24,696.00
Purnima Enterprises Pvt Ltd	56,357.00
Reliance Communication	7,191.00
Singh Krishna & Associates	189,524.00
Sukam	4,153.00
Tata Indicom	7,148.00
Uday Kumar	600.00
Uncommonsense Films Private Limited	518,535.00
Vani Periodi	36,389.70
Vikas Kumar Choudhary	542.00
Payables to Staff	188,778.68
	<u>1,291,708.17</u>

SCHEDULE 4 - CASH AT BANK

Savings Accounts with Scheduled Bank	
HDFC Bank Ltd. - Account No. 00941450000156	59,266.00
HDFC Bank Ltd. - Account No. 07191450000166	11,982.42
HDFC Bank Ltd. - Account No. 10921170000013	(2,842,954.52)
HDFC Bank Ltd. - Account No. 11121450000739	<u>10,613.84</u>
	(2,761,092.26)
Fixed Deposits with Scheduled Bank Including Accrued Interest	<u>55,107,005.45</u>
	<u>52,345,913.19</u>

SCHEDULE 5 - ADVANCES

(recoverable in cash or in kind or for value to be received)

Anil Kumar Singh	1,300.00
Aprajita Mukerjee	50,000.00
Blueant Digital Intelligence Pvt Ltd	98,047.00
Corporate Law Group	2,472.00
Credit Card	43,429.68
National Insurance Company Ltd	1,479.00
Old World Hospitality Pvt Ltd	804.00
Oriental Insurance Company Ltd	2,638.00
Shramik Bharti	1,085.00
Travel Guru	607.00
Zee News Ltd	24,344.00
Advances to Staff	127,921.43
	<u>354,127.11</u>




BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2015
(Foreign Contribution Account)

SCHEDULE 3 - FIXED ASSETS

Particulars	W.D.V. As on 01.04.14	Addition		Deductions	Total As on 31.03.15	Rate of Depreciation	Depreciation For the Year	W.D.V. As on 31.03.2015
		Upto 30.09.14	After 30.09.14					
A. Fixed Assets Acquired out of Project Funds								
Computers and Printers	192,983.00	131,339.00	96,700.00	-	421,022.00	60%	223,603.00	197,419.00
Office Equipment	459,925.00	83,800.00	25,173.00	-	568,898.00	15%	83,447.00	485,451.00
Office Furniture	336,128.00	23,552.00	33,582.00	-	393,262.00	10%	37,647.00	355,615.00
Total A	989,036.00	238,691.00	155,455.00	-	1,383,182.00		344,697.00	1,038,485.00
B. Fixed Assets Acquired out of General Fund								
Office Equipment	29,093.00	-	-	-	29,093.00	15%	4,364.00	24,729.00
Office Furniture	-	-	170,991.00	-	170,991.00	10%	8,550.00	162,441.00
Total B	29,093.00	-	170,991.00	-	200,084.00		12,914.00	187,170.00
Total (A+B)	1,018,129.00	238,691.00	326,446.00	-	1,583,266.00		357,611.00	1,225,655.00



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BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2015
(Foreign Contribution Account)

	AMOUNT ₹
SCHEDULE 6 - PERSONNEL EXPENSES	
Salaries	19,613,740.00
Mediclaime and Accidental Insurance	198,926.57
Gratuity	476,242.00
Provident Fund Expenses	1,543,796.00
Other Benefits and Expenses	558,604.00
	<u>22,391,308.57</u>
SCHEDULE 7 - ESTABLISHMENT EXPENSES	
Audit Fees	326,335.00
Bank Charges	7,412.97
Electricity & Water Charges	334,135.00
Filling Charges	1,355.00
Insurance Expenses	10,442.00
Legal & Professional Charges	67,892.00
Office Expenses	251,615.00
Printing & Stationery	114,837.00
Rent	1,444,150.00
Repair & Maintenance	411,037.00
Staff and Guest Welfare	122,889.31
	<u>3,092,100.28</u>
SCHEDULE 8 - INFORMATION DISSEMINATION	
Books & Periodicals	9,855.00
Campaigns and Advertisements for Awareness	6,648,658.14
Giveaways	331,157.00
Printing & Xeroxing	1,138,921.00
Purchase/ Conversion - Audio & Visual	4,354.00
	<u>8,132,945.14</u>
SCHEDULE 9 - COMMUNICATION EXPENSES	
Courier and Postage	67,648.00
Telephone, Fax and Internet Charges	604,726.50
	<u>672,374.50</u>

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BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2015 (Foreign Contribution Account)

Schedule - 10

Accounting Policies and Notes on Accounts

1. Accounting Convention

The financial statements of the Trust have been prepared on a going concern basis under the historical cost convention on accrual basis and in accordance with mandatory accounting standards issued by the Institute of Chartered Accountants of India.

2. Fixed assets

Fixed assets are stated at cost, less accumulated depreciation. The cost of fixed assets comprises its purchase price and any cost attributable of bringing the assets to its working condition and intended use.

3. Depreciation

Depreciation on the assets is provided on written down value method at the rates and methods prescribed in the Income Tax Act, 1961. Assets purchased and put to use on or after 1st October of the year under review are depreciated for that year at 50% of the prescribed rates.

4. Impairment of Assets

Management of the Trust periodically assesses whether there is an indication that an assets may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

5. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the income and expenditure account.

6. Employee Benefits

Liability for gratuity is calculated on the assumption that gratuity is payable to all employees at the end of the accounting year. Such amount of gratuity is charged to revenue. This is in accordance with the Accounting Standard (AS) 15 Employee Benefits issued by the Institute of Chartered Accountants of India as the average number of persons employed during the year is less than fifty.



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Sanjiv Kumar

7. Revenue recognition

Grants received for specific purposes are initially treated as a liability and adjusted for capital or revenue expenses as per utilisation during the year. Generally, grants, to the extent utilised for revenue expenditure, are treated as income of the year. After fulfillment of obligations attached with a particular grant, any unutilised amount of the grant, not refundable to the donor, is transferred to Income and Expenditure Account.

Grants, to the extent utilised for depreciable assets, are treated as deferred income and recognised in the Income and Expenditure Account on a systematic and rational basis.

8. Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rate prevailing on the date of the transaction. Differences arising out of foreign currency transactions settled during the period are recognised in the Income and Expenditure Account.

Monetary items outstanding at the balance sheet date and denominated in foreign currencies are recorded at the exchange rate prevailing at the end of the period. Differences arising there from are recognised in the Income and Expenditure Account.

9. Provisions and Contingencies

Provisions are recognised when the Trust has a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provision required settling the obligation are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow.

Notes on Accounts

1. Breakthrough Trust was established on October 12, 1999 as a Public Charitable Trust. The Trust is an innovative and effective human rights organization that deploys multi-media, popular culture, leadership development and community mobilization to promote values of dignity, equality and justice. The Trust is a nonprofit organization operating in India. The Trust is working on the issue related to violence against women, early marriage, sex selection and human rights. The Trust is actively involved in awareness generation and advocacy of these issues through innovative means of mass media.
2. The Trust is registered with the Income-Tax Department under Section 12A of the Income-Tax Act, 1961 vide a certificate No. DIT (E)/ 99-2000/ B -783/ 99/ 697 dated February 03, 2000.

In the opinion of the Board of Trustees, all activities undertaken by the Trust during the year are within the purview of the said section. Hence, no provision for the current income-tax and deferred tax has been made in these financial statements.



A large, stylized handwritten signature in blue ink, appearing to read "Shan".



A handwritten signature in blue ink, appearing to read "Suman Kumar".

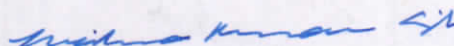
3. Contingent Liability – Nil.
4. Capital Commitment – Nil.
5. As per the information available, there are no amounts due that require disclosure/provisioning as per the requirements of the Micro Small and Medium Enterprises Development Act, 2006.
6. In the opinion of the Board of Trustees, current assets, loans and advances have a value on realisation in the ordinary course of the business at least equal to the amount at which they are stated in the balance sheet and provision for all known liabilities have been made in the financial statements.
7. The Trust leases certain office premises under cancellable operating lease arrangements. The rent expense under these agreements for the year is ₹ 14,44,150.
8. During the year under review a theatre team was travelling in a vehicle for training of youth. The vehicle was met with an accident at Ranchi, Jharkhand resulting in casualty of the driver and injury to many of the team members. Breakthrough Trust, being a development agency paid ₹ 8,24,759 for the medical expenses of the team, compensation for loss of wages of the team and long term compensation to the wife of the driver on humanitarian ground. The said payments form part of the expenditures under the heading 'Meeting, Trainings, Workshops and Seminars'.
9. During the financial year 2013-14 a foreign contribution (FC) of ₹ 1,50,00,000 was inadvertently received in a bank account other than FC designated bank account of Breakthrough Trust. The FC was remitted by Google India Pvt Ltd a subsidiary of Google Inc., USA. Out of the grant of ₹ 1,50,00,000, Breakthrough Trust utilised ₹ 11,69,750.75 and ₹ 13,20,173.80 during the financial year 2013-14 and 2014-15 respectively for the purposes of the grant from the bank account in which the grant was actually received. Remaining Grant of ₹ 1,25,10,075.45 has been transferred to the FC designated bank account during the year under review.

Breakthrough Trust has applied for condonation from the Secretary to the Government of India, Ministry of Home Affairs for the aforesaid inadvertent omission in receipt of FC in a bank account other than FC designated bank account.

Signatories to the Schedule 1 to 10

As per our certificate of even date

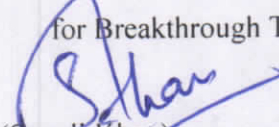
for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C


(Krishna Kumar Singh)
Partner
M. No. 077494

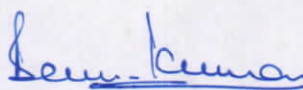
Place : New Delhi

Date : Aug. 10, 2015



for Breakthrough Trust

(Sonali Khan)
Vice President &
Country Director




(Benu Kumar)
Trustee