



breakthrough

**FOR FCRA WING**

December 22<sup>nd</sup> 2014

To,  
The Secretary to the Government of India,  
Ministry of Home Affairs,  
NDCC-II Building, Jai Singh Road,  
New Delhi – 110 001.



**Re. - Filling of Form FC - 6 for the year ending on March 31, 2014**  
**Registration No. 231660413**

Dear Sir,

We are enclosing herewith the following documents for the financial year ending on March 31, 2014:

1. Form FC-6 in duplicate
2. Audited Accounts (Receipt and Payment Account, Balance Sheet and Income and Expenditure Account) of the Society along with Chartered Accountants' Certificate in duplicate.
3. Bank Statement for the financial year 2013-14 duly certified by the Bank.
4. A prayer for condonation of inadvertent omission in receiving foreign contribution in a bank account other than FC designated bank account.

We hope that you will find the above in order.

**for Breakthrough Trust**

*(Signature of Benu Kumar)*

**(Benu Kumar)**  
Trustee

TRUSTEE



Account of Foreign Contribution for the year ending on 31 st March, 2014

## 1. Association details

(i) Name and address

Breakthrough  
Trust  
20/A Palam  
Marg, Vasant  
Vihar, New Delhi  
- 110057

(ii) Registration number and date [under the Foreign Contribution (Regulation) Act, 2010] (42 of 2010) 231660413

(iii) Prior permission number and date, if not registered

(iv) Nature of association

(v) Denomination in case of religious association

2 (i) Total number of foreign contribution received during the year

(ii) Interest earned on the foreign contribution during the year

(a) In the designated bank account

(b) On investments made (Fixed Deposit Receipt etc) during the year or in the preceding years

3. Purpose(s) for which foreign contribution has been received and utilized

(in rupees)

[illegible]



2	Camp / Seminar / Workshop / Meeting / Conference.	-1740735.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1740735.97	0.00
3	Welfare of children.	13045243.15	0.00	31480482.58	0.00	30575334.00	0.00	62055816.58	28391322.28	0.00	46709737.45	0.00
4	Welfare / Empowerment of women.	3050420.21	0.00	26310551.70	0.00	0.00	0.00	26310551.70	31425890.05	0.00	-2064918.14	0.00
<b>Total:</b>		19284270.04	0.00	59459994.02	0.00	33422293.13	0.00	92882287.15	59817212.33	0.00	52349344.86	0.00

3A. Purpose(s) for which foreign contribution has been received and utilized - Places with addresses of specific activities

Sl.No.	Purpose	Specific Activity	Address
1	Activities other than those mentioned above	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI, Delhi, PIN:110048
2	Activities other than those mentioned above	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	DOOR NO 15-13-794/90 SITUATED NEAR TRISHUL, OPP R K TENNIS CLUB, 1ST CROSS, KADRI SHIVABAGH, MANGALORE, Dakshina Kannada, Karnataka, PIN:575002
3	Activities other than those mentioned above	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	2/296, Ground Floor , Vijay Khand, Gomti Nagar, LUCKNOW, Lucknow, Uttar Pradesh, PIN:226010
4	Activities other than those mentioned above	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	2B, BLOCK B, OAK RESIDENCY, NEAR CHUTIA THANA, RANCHI, Ranchi, Jharkhand, PIN:834001
5	Welfare / Empowerment of women.	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI, Delhi, PIN:110048
6	Welfare / Empowerment of women.	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	DOOR NO 15-13-794/90 SITUATED NEAR TRISHUL, OPP R K TENNIS CLUB, 1ST CROSS, KADRI SHIVABAGH,, MANGALORE, Dakshina Kannada, Karnataka, PIN:575002
7	Welfare / Empowerment of women.	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	2/296, Ground Floor , Vijay Khand, Gomti Nagar,, LUCKNOW, Lucknow, Uttar Pradesh, PIN:226010



	women.	ADVERTISEMENT	
8	Welfare of children.	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI, Delhi, PIN:110048
9	Welfare of children.	WORKSHOP, COMMUNITY MOBILISATION AND MEDIA ADVERTISEMENT	2B, BLOCK B, OAK RESIDENCY, NEAR CHUTIA THANA, RANCHI,, RANCHI, Ranchi, Jharkhand, PIN:834001

**Caution:** Submission of false information or concealment of material facts shall attract the relevant provisions of the Foreign Contribution (regulation) Act, 2010 (42 of 2010), warranting appropriate action

4. Name and address of the designated branch of the bank and account number (as specified in the application for registration/prior permission or permitted by the Central Government)

A/c No 10921170000013

Bank name HDFC Bank Limited

B-88, Bhishma Pitamah Marg, Defence Colony

Address New Delhi

Delhi - 110024

5. Donor wise receipt of foreign contribution

(in rupees)

Sl.No	Donor Name	Address	Purpose	Receipt date	Amount
<b>Institutional donors(A):-</b>					
1	OXFAM NOVIB.	MAURITSKADE 9,PO BOX 30919, 2500 GX THE HAGUE,THE NETHERLANDS,	Activities other than those mentioned above	21/05/2013	1206512.34
2	Impact Foundation	J 18 M R Society Relief Road,Off Juhu Tara Road Santa Cruz West,Mumbai - 400054	Activities other than those mentioned above	20/01/2014	20000.00
3	Syscom Corporation Limited	D 216 Sector 63,NOIDA,Uttar Pradesh - 201301	Activities other than those mentioned above	01/05/2013	100000.00
4	KPMG	8th Floor Tower B Building 10,DLF Cyber City DLF City Phase II,Gurgaon Haryana - 122002	Activities other than those mentioned above	15/05/2013	100000.00
5	BNP Paribas	French Bank Building 62 Homji Street,Mumbai - 400001	Activities other than those mentioned above	06/06/2013	100000.00
			Activities other than those mentioned above		



6	OTHER		those mentioned above	31/03/2014	321108.66
7	OTHER		Activities other than those mentioned above	31/03/2014	2505850.47
8	HIVOS	P A Raamweg 16,2596 HL The Hague,The Netherlands - 2596 HL	Activities other than those mentioned above	27/11/2013	144947.40
9	Asia Foundation	465 California St 9th Floor, San Francisco,	Welfare / Empowerment of women.	04/09/2013	300120.00
10	Lets Breakthrough INC	4 West 37th Street, 4th Floor, New York - 10018	Welfare / Empowerment of women.	23/04/2013	10850000.00
11	Lets Breakthrough INC	4 West 37th Street, 4th Floor, New York - 10018	Welfare / Empowerment of women.	07/06/2013	15160431.70
12	HUMAN DIGNITY FOUNDATION	Trintech Building Floor 3, South County Business Park, Leopardstown Dublin 18 Ireland,	Welfare of children.	17/09/2013	126120.00
13	HUMAN DIGNITY FOUNDATION	Trintech Building Floor 3, South County Business Park, Leopardstown Dublin 18 Ireland,	Welfare of children.	12/12/2013	8221750.50
14	Oak Foundation	Case Postale 115,58, avenue Louis Casai, 1216, Cointrin, Geneva, Switzerland,	Welfare of children.	17/09/2013	13996356.18
15	THE VODAFONE FOUNDATION	VODAFONE HOUSE, THE CONNECTION NEWBURY, BERKSHIRE RG142FN - RG142FN	Welfare of children.	31/05/2013	350472.00
16	THE VODAFONE FOUNDATION	VODAFONE HOUSE, THE CONNECTION NEWBURY, BERKSHIRE RG142FN - RG142FN	Welfare of children.	25/06/2013	4601500.00
17	THE VODAFONE FOUNDATION	VODAFONE HOUSE, THE CONNECTION NEWBURY, BERKSHIRE RG142FN - RG142FN	Welfare of children.	25/06/2013	938706.00
18	WOMEN DELIVER	CATAPULT, 588 BROADWAY SUITE 905, NEW YORK - NY 10012	Welfare of children.	19/08/2013	3245577.90
19	Bal Raksha Bharat	3rd Floor, 9-10-11 Vardhman Trade Centre, Nehru Place - 110019	Welfare of children.	24/02/2014	30575334.00
<b>Individual donors(B):-</b>					
1	Alexandra Rachel Wawn	252 Tahnee Heights 25th Floor, A Building 66 Nepeansea Road, Mumbai - 400006	Activities other than those mentioned above	15/05/2013	12500.00

2	Ian Anderson Bryden	Usha Kiran Flat 29C 14th Floor, 15 Carmichael Road, Mumbai - 400026	Activities other than those mentioned above	01/05/2013	5000.00
<b>Total(A+B)</b>		6. Country wise receipt of foreign contribution			92882287.15

(in rupees)

Sl.No	Country Name	Amount
1	India	33739793.13
2	Ireland	8347870.50
3	Netherlands	1351459.74
4	Switzerland	13996356.18
5	United Kingdom	5890678.00
6	United States of America	29556129.60
<b>Total</b>		92882287.15

#### Declaration

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contribution has been utilised for the purpose(s) for which the association has been registered / prior permission obtained, to the best of my knowledge. I have not concealed or suppressed any fact.

FOR EREK THROUGH TRUST

Signature of the Chief Functionary  
(Name of the Chief Functionary  
and Seal of the Association)

Place:

Date:

Returns submitted to the ministry: Monday, December 22, 2014  
Application printed on: Monday, December 22, 2014



# 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, 2014 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 ₹ 1,92,84,270.04.
- ii. foreign contribution of ₹ 9,28,82,287.15 was received by the Trust during the year 2013 - 14.
- iii. the balance of unutilised foreign contribution with the Trust at the end of the year 2013 - 14 was ₹ 5,23,49,344.86.
- iv. subject to Note No. 8 of Schedule - 9 'Accounting Policies and Notes on Accounts' regarding receipt of foreign contribution (FC) amounting to ₹ 2,49,21,061.29 inadvertently in a bank account other than FC designated bank account of Breakthrough Trust, 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: 25th Sept. 2014



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

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014**  
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		Payments		
Cash-in-Hand	104,910.00	Communication Expenses	671,586.22	
Cash at Bank	3,922,961.94	Consultancy Expenses	16,322,884.00	
Fixed Deposit in Bank	15,256,398.10	Establishment Expenses	2,297,769.59	
		Information Dissemination	13,870,284.35	
<b>Restricted Grants Received</b>		Personnel Expenses	13,438,734.92	
Asia Foundation	300,120.00	Repair and Maintenance	233,081.00	
Catapult	3,245,577.90	Travel Expenses	4,174,616.59	
HDF	8,347,870.50	Workshop and Seminar	6,983,793.03	
Let's Breakthrough Inc. (Flow)	26,010,431.70	Purchase of Fixed Assets	245,174.00	58,237,923.70
Oak Foundation	13,996,356.18			
Save The Children	30,575,334.00			
Vodafone Foundation	5,890,678.00	<b>Advances</b>		
		Advances for Expenses (Net of Recoveries)		1,439,219.63
<b>Interest Received</b>		Other Advances		140,069.00
Interest Received on SB Account	321,108.66			
Interest Received on FD Account (net of TDS)	2,505,850.47	<b>Closing Balances</b>		
		Cash-in-Hand	74,555.00	
<b>Other Receipts</b>		Cash at Bank	44,778,317.92	
Unrestricted Grant - Oxfam Novib	1,206,512.34	Fixed Deposit in Bank	7,496,471.94	52,349,344.86
Donation	317,500.00			
Miscellaneous Receipts	164,947.40			
<b>TOTAL</b>	<b>112,166,557.19</b>	<b>TOTAL</b>	<b>112,166,557.19</b>	<b>112,166,557.19</b>

Accounting Policies and Notes on Accounts

9

As per our Certificate of even date

for Singh Krishna & Associates  
Chartered Accountants

Firm's Registration No. 008714C

*Krishna Kumar Singh*

(Krishna Kumar Singh)  
Partner

M. No. 077494

Place: *New Delhi*

Date: *25th Sept. 2014*



*Sonali 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, 2014**  
(FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	ASSETS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>	3		1,018,129.00
Opening Balance				<b>RESTRICTED FUNDS (GRANTS)</b>			
Add: Amount transferred from		8,978,936.02		Grant Receivable	1		8,655,442.02
Income and Expenditure Account		8,721,046.32	17,699,982.34	<b>CURRENT ASSETS, LOANS, ADVANCES, ETC.</b>			
<b>DEFERRED REVENUE FUND</b>				<b>CURRENT ASSETS</b>			
Opening Balance				Cash-in-Hand		74,555.00	
Add: Fixed Assets Acquired out of Restricted Funds (Grants)		1,094,652.00		Fixed Deposits with Bank Including Accrued Interest		8,356,110.89	
Less: Amount equivalent to depreciation charged on such assets transferred to Income and Expenditure Account		245,174.00		Savings Account with Bank		44,778,317.92	53,208,983.81
<b>RESTRICTED FUNDS (GRANTS)</b>				<b>LOANS, ADVANCES, ETC.</b>			
Unutilised Grants	1	350,790.00	989,036.00	Security Deposits		310,000.00	
<b>CURRENT LIABILITIES AND PROVISIONS</b>				Income Tax Recoverable		659,290.10	
Liability for Expenses	2		44,143,858.37	Prepaid Expenses		123,404.57	
Duties and Taxes				Advances	4	2,271,607.79	3,364,302.46
Provision for Gratuity			1,327,643.58				
			135,120.00				
			1,951,217.00				
<b>TOTAL</b>			<b>66,246,857.29</b>	<b>TOTAL</b>			<b>66,246,857.29</b>

Accounting Policies and Notes on Accounts

9

As per our Certificate of even date

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

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

Place : New Delhi  
Date : 25th September 2014



for Breakthrough Trust

*(Signature)*  
(Sonali Khan)  
Vice President & Country Director

*(Signature)*  
(Benu Kumar)  
Trustee

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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014**  
(FOREIGN CONTRIBUTION ACCOUNT)

PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
<b>EXPENSES</b>				<b>INCOMES</b>			
Communication Expenses	5	691,813.93		Restricted Grants Available/ Utilised	1		62,957,642.78
Consultancy Expenses		17,155,418.00		Unrestricted Grant			1,206,512.34
Establishment Expenses	6	2,412,766.59		Interest on Savings Bank Account			321,108.66
Information Dissemination	7	13,926,675.35		Interest on Fixed Deposit Accounts			2,776,844.35
Personnel Expenses	8	13,825,933.35		Miscellaneous Receipts			24,878.40
Repair and Maintenance		237,334.00		Donations			317,500.00
Travel Expenses		3,932,311.29		Appropriation from Deferred Revenue Fund			350,790.00
Trainings, Workshops and Seminars		6,929,386.26		Payables Written-off			233,332.56
Depreciation		355,924.00					
			59,467,562.77				
Excess of Income over Expenditure transferred to General Fund			8,721,046.32				
<b>TOTAL</b>			<b>68,188,609.09</b>	<b>TOTAL</b>			<b>68,188,609.09</b>

Accounting Policies and Notes on Accounts 9

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 : 25th September 2014



for Breakthrough Trust

*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, 2014  
(Foreign Contribution Account)

## SCHEDULE 1 - RESTRICTED FUNDS (GRANTS)

Particulars	Opening Balance as on April 01, 2013		Received During the Year	Total	Availed/ Utilised & Credited to Income and Exp. A/c	Availed/ Utilised & Credited to Deferred Revenue Fund	Total Utilisation	Closing Balance as on March 31, 2014	
	Unutilised Grants	Grants Receivable						Unutilised Grants	Grants Receivable
Asia Foundation	-	150,119.68	300,120.00	150,000.32	150,000.32	-	150,000.32	-	-
Catapult	-	-	3,245,577.90	3,245,577.90	2,073,773.77	-	2,073,773.77	1,171,804.13	-
Empower	582,429.34	-	-	582,429.34	582,429.34	-	582,429.34	-	-
Ford Foundation	8,195,915.67	-	-	8,195,915.67	8,195,915.67	37,500.00	8,195,915.67	-	-
HDF	2,760,164.86	-	8,347,870.50	11,108,035.36	3,700,477.90	48,000.00	3,748,477.90	7,359,557.46	-
Let's Breakthrough Inc. (Flow Additional Grant)	-	-	-	-	133,396.27	30,324.00	163,720.27	-	163,720.27
Let's Breakthrough Inc. (Flow)	-	2,945,480.80	26,010,431.70	23,064,950.90	29,791,436.68	24,500.00	29,815,936.68	-	6,750,985.78
Let's Breakthrough Inc. (Media Intervention)	-	1,740,735.97	-	(1,740,735.97)	-	-	-	-	1,740,735.97
Let's Breakthrough Inc. (Oxfam N(O)vib-UNTF)	1,776,201.43	-	-	1,776,201.43	1,678,994.00	-	1,678,994.00	97,207.43	-
Oak Foundation	1,846,490.00	-	13,996,356.18	15,842,846.18	15,737,996.18	104,850.00	15,842,846.18	-	-
Save The Children	-	-	30,575,334.00	30,575,334.00	399,949.35	-	399,949.35	30,175,384.65	-
Vodafone Foundation	-	-	5,890,678.00	5,890,678.00	550,773.30	-	550,773.30	5,339,904.70	-
<b>Total</b>	<b>15,161,201.30</b>	<b>4,836,336.45</b>	<b>88,366,368.28</b>	<b>98,691,233.13</b>	<b>62,957,642.78</b>	<b>245,174.00</b>	<b>63,202,816.78</b>	<b>44,143,858.37</b>	<b>8,655,442.02</b>



*Sharma*

FOR BREAKTHROUGH TRUST  
*Sharma - Kumar*  
TRUSTEE

# **BREAKTHROUGH TRUST**

Schedules forming part of the accounts for the year ended March 31, 2014  
(Foreign Contribution Account)

## **SCHEDULE 3 - FIXED ASSETS**

Particulars	W.D.V. As on 01.04.13	Addition		Deductions	Total As on 31.03.14	Rate of Depreciation	Depreciation For the Year	W.D.V. As on 31.03.2014
		Upto 30.09.13	After 30.09.13					
<b>A. Fixed Assets Acquired out of Project Funds</b>								
Computers and Printers	293,965.00	71,400.00	66,910.00	-	432,275.00	60%	239,292.00	192,983.00
Office Equipment	455,819.00	8,740.00	70,324.00	-	534,883.00	15%	74,958.00	459,925.00
Office Furniture	344,868.00	13,260.00	14,540.00	-	372,668.00	10%	36,540.00	336,128.00
<b>Total A</b>	<b>1,094,652.00</b>	<b>93,400.00</b>	<b>151,774.00</b>	<b>-</b>	<b>1,339,826.00</b>		<b>350,790.00</b>	<b>989,036.00</b>
<b>B. Fixed Assets Acquired out of General Fund</b>								
Office Equipment	34,227.00	-	-	-	34,227.00	15%	5,134.00	29,093.00
<b>Total B</b>	<b>34,227.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,227.00</b>		<b>5,134.00</b>	<b>29,093.00</b>
<b>Total (A+B)</b>	<b>1,128,879.00</b>	<b>93,400.00</b>	<b>151,774.00</b>	<b>-</b>	<b>1,374,053.00</b>		<b>355,924.00</b>	<b>1,018,129.00</b>



FOR BREAK THROUGH TRUST

TRUSTEE

*Shan*



## BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2014  
(Foreign Contribution Account)

	AMOUNT ₹
<b>SCHEDULE 2 - LIABILITY FOR EXPENSES</b>	
Airtel	17,755.00
Ajay K Sud and Associates	229,500.00
Amrit Estate Pvt Ltd	64,500.00
Bharat S Karkera	1,760.00
BSES Rajdhani Power Limited	7,740.00
BSNL	1,181.00
Credit Card	33,186.88
Catalyst Management Services Pvt Ltd	424,559.00
Eagle Conferencing Pvt Ltd	7,170.00
Kailash Tourist Service	1,548.00
Manjula	5,793.00
MTNL	1,114.00
Pal Business System	2,247.00
PB(BCI) Doordarshan Commercial Services	22,061.00
Pratham	115,276.00
Phoolwati Kailash Taxi Service	3,570.00
Prafulla G Puthran	33,000.00
Purnima Enterprises Pvt Ltd	56,357.00
Reliance Communication	10,338.00
Singh Krishna & Associates	116,293.00
Tata Indicom	2,102.00
Uday Kumar	3,052.00
Vani	36,389.70
Vodafone	6,708.00
Zobra The Buddha	9,180.00
Payable to Staff	115,263.00
	<u>1,327,643.58</u>

### SCHEDULE 4 - ADVANCES

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

Advance Other	1,570.00
Asha Bekal	91.00
Corporate Law Group	2,472.00
Credit Card	61,748.77
Jyoti Hitnal	448.00
Kanmani M	1,784.00
Krati Prakash	14,521.00
Lets Breakthrough INC	1,582,357.66
Manjula	2,850.00
National Insurance Company Ltd	101.00
Oriental Insurance Company Ltd	2,638.00
Advances to Staff	447,468.36
Shivani Pandey	2,630.00
Shramik Bharti	1,085.00
Shrinath	21,136.00
Sohini Bhattacharya	103,756.00
Travel Guru	607.00
Zee News Ltd	24,344.00
	<u>2,271,607.79</u>



*Shraw*

FOR BREAK THROUGH TRUST

*Sanjiv Kumar*

TRUSTEE

# BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2014  
(Foreign Contribution Account)

	AMOUNT ₹
<b>SCHEDULE 5 - COMMUNICATION EXPENSES</b>	
Courier and Postage	103,393.00
Telephone, Fax and Internet Charges	588,420.93
	<u>691,813.93</u>
<b>SCHEDULE 6 - ESTABLISHMENT EXPENSES</b>	
Audit Fees	129,214.00
Bank Charges	11,736.11
Electricity and Water Charges	229,727.47
Legal and Professional Charges	105,055.00
Office Expenses	164,846.00
Rent	1,625,750.00
Printing and Stationery	145,723.01
Filing Fees	715.00
	<u>2,412,766.59</u>
<b>SCHEDULE 7 - INFORMATION DISSEMINATION</b>	
Purchase/ Conversion - Audio and Visual	85,190.60
Campaigns and Advertisements for Awareness	13,222,528.76
Books and Periodicals	19,078.00
Website Development	824.99
Printing and Xeroxing	599,053.00
	<u>13,926,675.35</u>
<b>SCHEDULE 8 - PERSONNEL EXPENSES</b>	
Salaries	12,674,265.00
Mediclaime and Accidental Insurance	196,194.35
Gratuity	454,794.00
Other Benefits	500,680.00
	<u>13,825,933.35</u>



FOR BREAKTHROUGH TRUST



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## BREAKTHROUGH TRUST

### Schedules forming part of the accounts for the year ended March 31, 2014 (Foreign Contribution Account)

#### Schedule - 9

##### 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 1<sup>st</sup> 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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FOR BREAKTHROUGH TRUST

*Deen Kumar*

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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.



*Signature*

FOR BREAKTHROUGH TRUST  
*Signature*  
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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 ₹ 16,25,750.
8. During the year under review 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 Google Inc., USA. Out of the grant of ₹ 1,50,00,000, Breakthrough Trust has utilised ₹ 11,69,750.75, up to March 31, 2014, for the purposes of the grant from the bank account in which the grant was actually received.

Further, another FC of ₹ 99,21,061.29 remitted by the by the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) was received in a bank account other than FC designated bank account of Breakthrough Trust on the presumption that UN Women is part of the list of agencies of the United Nations notified by the Central Government to be not covered by the definition of 'foreign source' under section 2(1)(j)(ii) of the Foreign Contribution (Regulation) Act, 2010. However, it was noticed later that the UN Women is not appearing in the list of agencies of the United Nations referred to above. Out of the grant of ₹ 99,21,061.29, Breakthrough Trust has utilised ₹ 3,85,126.90, up to March 31, 2014, for the purposes of the grant from the bank account in which the grant was actually received.

Breakthrough Trust would seek 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 9

As per our certificate of even date

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

*Krishna Kumar Singh*

(Krishna Kumar Singh)  
Partner  
M. No. 077494



Place : New Delhi

Date : 25th September 2014

for Breakthrough Trust

*Sonali Khan*  
(Sonali Khan)  
Vice President &  
Country Director

*Benu Kumar*  
(Benu Kumar)  
Trustee







breakthrough

December 22, 2014

To

The Secretary to the Government of India,  
Ministry of Home Affairs,  
FCRA Wing,  
NDCC-II Building, Jai Singh Road,  
New Delhi - 110 001

**Re.: Breakthrough Trust, FCRA Regn. No. 231660413**

**Prayer for condonation of inadvertent omissions in Receipt and Utilisation of Foreign Contribution**

Sir,

During the financial year 2013-14 a foreign contribution (FC) of Rs 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 Rs 1,50,00,000, Breakthrough Trust has utilized Rs 11,69,750.75, up to March 31, 2014, for the purposes of the grant from the bank account in which the grant was actually received.

Further, another FC of Rs 99,21,061.29 remitted by the by the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) was received in a bank account other than FC designated bank account of Breakthrough Trust on the presumption that UN Women is part of the list of agencies of the United Nations notified by the Central Government to be not covered by the definition of 'foreign source' under section 2(1)(j)(ii) of the Foreign Contribution (Regulation) Act, 2010. However, it was noticed later that the UN Women is not appearing in the list of agencies of the United Nations referred to above. Out of the grant of Rs 99,21,061.29, Breakthrough Trust has utilized Rs 3,85,126.90, up to March 31, 2014, for the purposes of the grant from the bank account in which the grant was actually received.

The aforesaid inadvertent omissions may please be condoned.

Thanking you,

Yours faithfully,

For Breakthrough Trust



(Benu Kumar)  
Trustee



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