

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, 2017

1. Association FCRA registration number and name

- (i). Number : 231660413
(ii). Name : Breakthrough Trust

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.)	123674404.58
b) Interest or other receipt during the year	6566783.81
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	79284057.79
ii) as transfer from a local source	11899700.00
d) Total Foreign Contribution (a+b+c) (Rs.)	221424946.18

*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	C and A Foundation	Institutional	Grafenauweg 10 6301 Zug Switzerland , Switzerland, Email Id: f.gorosabel@candafoundation.org, Website Address : http://www.candafoundation.org/	Social	10943000.00
2	Facebook India Online Services Pvt Ltd	Institutional	Unit Nos. 1203 and 1204, Level 12, Building No.20, Raheja Mindspace, Cyberabad, Madhapur, Hitech City Hyderabad 500081 , India, Email Id: , Website Address :	Social	992150.00
3	HUMAN DIGNITY FOUNDATION	Institutional	Trintech Building Floor 3, South Ounty Business Park, Leopardstown Dublin 18 Ireland , Ireland, Email Id: , Website Address :	Social	16464943.84
4	The David and Lucile Packard Foundation	Institutional	343 Second Street Los Altos, CA 94022 USA , United States of America, Email Id: , Website Address : https://www.packard.org/	Social	10010499.45

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
5	BAL RAKSHA BHARAT	Institutional	1st and 2nd Floor, Plot No. 91, Sector - 44 Gurgaon, Haryana , India, Email Id: , Website Address :	Social	5039800.00
6	GlobalGiving UK	Institutional	6 Great James Street London WC1N 3DA - WC1N 3DA , United Kingdom, Email Id: , Website Address :	Social	23806.55
7	Lets Breakthrough INC	Institutional	4 West 43rd Street, Suite 715 New York, NY 10036, USA , United States of America, Email Id: , Website Address :	Social	24231657.95
8	Charities Aid Foundation India	Institutional	Plot / Site No.2, First Floor, Sector C (OFC Pocket), Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070 , India, Email Id: , Website Address : http://cafindia.org/	Social	6859900.00
9	Vanguard Charitable Endowment Program	Institutional	PO Box 3075 Southeastern PA 19398-9917 United States , United States of America, Email Id: , Website Address : https://www.vanguardcharitable.org	Social	16610000.00

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

Sl.No	Purpose	Amount
1	Social	79284057.79

(iii). Details of Utilization of foreign contribution:

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	101374901.02
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	16190949.75
c. Total invested in term deposits(Rs.)	92628458.21
Total Purchase of fresh assets(Rs.)	2464236.10
Total utilization in the year(Rs.) (a+b+c+d)	120030086.87

* 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.) : 101394859.31

v. Total number of foreigner working(salaried/ in honorary capacity. : 0.00

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	Branch Address(With pincode)	IFSC Code	Account No
1	HDFC Bank	B-88, Bhishma Pitamah Marg, Defence Colony,, New Delhi, Delhi, Delhi	HDFC0001092	XXXXXXXXXX0013

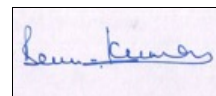
3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
1	HDFC Bank	5/19, VISHAL KHAND,, Gomti Nagar, Uttar Pradesh, Lucknow	HDFC0001112	XXXXXXXXXX0739
2	HDFC Bank	B-88, Bhishma Pitamah Marg, Defence Colony, New Delhi, Delhi, Delhi	HDFC0001092	XXXXXXXXXX0013
3	ICICI Bank Limited	Hs-28, Kailash Colony, New Delhi, Delhi, Delhi	ICIC0006627	XXXXXXXX0477
4	ICICI Bank Limited	Hs-28, Kailash Colony, New Delhi, Delhi, Delhi	ICIC0006627	XXXXXXXX0506
5	ICICI Bank Limited	Hs-28, Kailash Colony,, New Delhi, Delhi, Delhi	ICIC0006627	XXXXXXXX0507
6	ICICI Bank Limited	Hs-28, Kailash Colony,, New Delhi, Delhi, Delhi	ICIC0006627	XXXXXXXX0556
7	HDFC Bank	Ground Floor, M N Towers, Kadri, Mangalore,, Bangalore, Karnataka, Dakshina Kannada	HDFC0000094	XXXXXXXXXX0156
8	HDFC Bank	RANCHI CIRCULAR ROAD BRANCH, ROHINI FIRST FLOOR, 56 CIRCULAR ROAD,, Ranchi, Jharkhand, Ranchi	HDFC0000719	XXXXXXXXXX0166

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 Chief Functionary



SINGH KRISHNA & ASSOCIATES

Chartered Accountants


8, Second Floor, Krishna Market, Kalkaji, New Delhi - 110 019
Tele./ Fax: 40590344, e-mail: skacamail@gmail.com

CERTIFICATE

We have audited the account of Breakthrough Trust, E-1A, First Floor, Kailash Colony, New Delhi - 110048, for the financial year ending March 31, 2017 and examined all relevant books and vouchers and certify that according to the audited account:

- i. the brought forward foreign contribution at the beginning of the financial year was ₹ 12,36,74,404.58;
- ii. foreign contribution of ₹ 9,11,83,757.79 was received by the Association during the financial year 2016-17;
- iii. interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹ 65,66,783.81 was received by the Association during the financial year 2016-17;
- iv. the balance of unutilised foreign contribution with the Association at the end of the financial year 2016-17 was ₹ 10,13,94,859.31;
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

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


(Krishna Kumar Singh)
Partner
M. No. 077494

Place : New Delhi

Date : 23/12/2017



BREAKTHROUGH TRUST
E-1A, FIRST FLOOR, KAILASH COLONY, NEW DELHI – 110048
BALANCE SHEET AS AT MARCH 31, 2017
(FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	ASSETS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
GENERAL FUND				FIXED ASSETS	3		3,043,638.00
Opening Balance				INVESTMENT	4		92,628,458.21
Add: Amount transferred from Income and Expenditure A/c		44,119,834.05		CURRENT ASSETS, LOANS, ADVANCES, ETC.			
		18,354,792.63	62,474,626.68	CURRENT ASSETS	5		8,766,401.10
				Cash and Cash Equivalent			
DEFERRED REVENUE FUND				LOANS, ADVANCES, ETC.			
Opening Balance				Security Deposits		300,000.00	
Add: Fixed Assets Acquired out of Restricted Funds (Grants)		1,737,828.00		Income Tax Recoverable		2,004,387.10	
Less: Amount equivalent to assets written off transferred to Income and Expenditure A/c		2,767,584.10		Prepaid Expenses		260,221.00	
Less: Amount equivalent to depreciation charged on such assets transferred to Income and Expenditure A/c		90,990.00		Accrued Interest on Investment Advances	6	5,753,040.60	12,239,836.81
						3,922,188.11	
RESTRICTED FUNDS (GRANTS)			2,894,194.00	GRANTS RECEIVABLE	1		7,466,761.97
Unutilised Grants	1	1,520,228.10					
CURRENT LIABILITIES AND PROVISIONS			54,665,131.26				
Liability for Expenses	2		1,481,994.15				
Provision for Gratuity			2,629,150.00				
TOTAL			124,145,096.09	TOTAL			124,145,096.09

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



(Krishna Kumar Singh)

Partner

M. No. 077494

Place : New Delhi

Date : 25/12/2017

for Breakthrough Trust

(Sohini Bhattacharya)
President

(Benu Kumar)
Trustee



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017
(FOREIGN CONTRIBUTION ACCOUNT)

PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹	PARTICULARS	SCHEDULE #	AMOUNT ₹	AMOUNT ₹
EXPENSES				INCOMES			
Personnel Expenses	7	46,075,126.25		Restricted Grants Availed/ Utilised	1		106,452,136.06
Consulancy Expenses		25,237,835.00		Unrestricted Grant			19,363,481.63
Establishment Expenses	8	6,506,210.19		Interest on Savings Bank Account			237,421.00
Information Dissemination	9	19,458,183.22		Interest on Fixed Deposit Accounts			8,071,033.69
Meeting, Trainings, Workshops and Seminars		7,036,504.61		Miscellaneous Receipts			8,000.00
Travel Expenses		7,816,986.52		Appropriation from Deferred Revenue Fund			1,611,218.10
Sub-grant to Partner NGOs		3,964,056.96		Payables Written-off			335,396.00
Assets Written off		90,990.00					
Depreciation		1,538,001.10					
			117,723,893.85				
Excess of Income over Expenditure transferred to General Fund			18,354,792.63				
TOTAL			136,078,686.48	TOTAL			136,078,686.48

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

Singh Krishna & Associates

(Krishna Kumar Singh)

Partner

M. No. 077494

Place : New Delhi

Date : 23/12/2017



for Breakthrough Trust

Sohini Bhattacharya
(Sohini Bhattacharya)
President

Benu Kumar
(Benu Kumar)
Trustee



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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS	AMOUNT ₹	AMOUNT ₹	PAYMENTS	AMOUNT ₹	AMOUNT ₹
Opening Balances					
Cash-in-Hand	77,819.89		Payments	44,870,143.25	
Cash at Bank - Savings Accounts and Term Deposits	123,596,584.69	123,674,404.58	Personnel Expenses	25,077,967.00	
Restricted Grants Received			Consultancy Expenses	6,214,818.75	
C&A Foundation	10,943,000.00		Establishment Expenses	19,179,406.49	
Facebook	992,150.00		Information Dissemination	6,966,807.61	
Human Dignity Foundation	16,464,943.84		Meeting, Trainings, Workshops and Seminars	8,059,945.37	
The David and Lucile Packard Foundation	10,010,499.45		Travel Expenses	2,464,236.10	
Let's Breakthrough Inc. (Flow)	24,231,657.95		Purchase of Fixed Assets	6,893,510.00	119,726,834.57
Charities Aid Foundation India	6,859,900.00		Sub-grant to Partner NGOs		
Save the Children - Bal Raksha Bharat	5,039,800.00		Advances		303,252.30
Vanguard Charitable Endowment Program	16,610,000.00				
Global Giving	23,806.55	91,175,757.79			
Interest and Other Receipts			Closing Balances		
Interest income - Savings Bank Accounts	237,421.00		Cash-in-Hand	502,099.29	
Interest allocated to Grants	765,495.00		Cash at Bank - Savings Accounts	8,264,301.81	
Interest income - Term Deposits	5,256,615.80		Investment in Term Deposits	92,628,458.21	101,394,859.31
Miscellaneous Receipts	8,103.00				
Income Tax Refund	307,149.01	6,574,783.81			
TOTAL		221,424,946.18	TOTAL		221,424,946.18

Accounting Policies and Notes on Accounts - Schedule 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 : 25/12/2017

for Breakthrough Trust

(Sohini Bhattacharya)
President

(Benu Kumar)
Trustee



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017
(Foreign Contribution Account)

SCHEDULE 1 - RESTRICTED FUNDS (GRANTS)

Particulars	Opening Balance as on April 01, 2016		Grants Received/ Interest Allocated During the Year	Total	Availed/ Utilised & the Income and Exp. A/c	Availed/ Utilised & Credited to the Revenue Fund	Total Utilisation	Closing Balance as on March 31, 2017	
	Unutilised Grants	Grants Receivable						Unutilised Grants	Grants Receivable
C&A Foundation	-	-	10,943,000.00	10,943,000.00	1,072,027.22	-	1,072,027.22	9,870,972.78	-
Ford Foundation	137,422.57	-	-	137,422.57	148,750.00	-	148,750.00	-	11,327.43
Facebook	-	-	992,150.00	992,150.00	73,403.00	-	73,403.00	918,747.00	-
Google India Pvt. Ltd.	3,547,311.97	-	-	3,547,311.97	3,544,811.97	2,500.00	3,547,311.97	-	-
Human Dignity Foundation	6,251,546.26	-	16,464,943.84	22,716,490.10	16,081,453.86	363,188.00	16,444,641.86	6,271,848.24	-
The David and Lucile Packard Foundation	-	-	10,010,499.45	10,010,499.45	1,062,526.15	44,770.00	1,107,296.15	8,903,203.30	-
Let's Breakthrough Inc. (Flow)	-	386,124.33	386,124.33	-	-	-	-	-	-
Let's Breakthrough Inc. (Media Intervention)	-	1,740,735.97	1,740,735.97	-	-	-	-	-	-
Let's Breakthrough Inc. (Oxfam N(O)vib-UNTF)	-	2,765,122.57	2,765,122.57	-	-	-	-	-	-
Levis Foundation	1,769,021.38	-	-	1,769,021.38	1,741,521.38	27,500.00	1,769,021.38	-	-
IKEA Foundation	67,357,819.48	-	-	67,357,819.48	45,210,446.23	2,184,501.10	47,394,947.33	19,962,872.15	-
Charities Aid Foundation India	-	-	6,859,900.00	6,859,900.00	6,855,801.00	4,099.00	6,859,900.00	-	-
Oak Foundation	1,433,141.60	-	-	1,433,141.60	8,820,522.14	68,054.00	8,888,576.14	-	7,455,434.54
Save the Children - Bal Raksha Bharat	8,236,037.90	-	5,805,295.00	14,041,332.90	12,888,989.34	4,380.00	12,893,369.34	1,147,963.56	-
Vanguard Charitable Endowment Program	-	-	16,610,000.00	16,610,000.00	8,951,883.77	68,592.00	9,020,475.77	7,589,524.23	-
Total	88,732,301.16	4,891,982.87	72,577,771.16	156,418,089.45	106,452,136.06	2,767,584.10	109,219,720.16	54,665,131.26	7,466,761.97

Rem. Kumar

Dr. Bhat



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017
(Foreign Contribution Account)

AMOUNT
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SCHEDULE 2 - LIABILITY FOR EXPENSES

Airtel	4,504.00
Amrit Estate (P) Ltd.	137,700.00
Clarks Inn Kailash Colony	1,215.00
Gunjan Sharma	3,000.00
Impact Communication	128,169.00
Kailash Tourist Service	59,855.00
Khadijah Faruqui	8,900.00
Lopamudra Bhattacharya	113,855.00
PB(BCI)Doordarshan Commercial Services	22,061.00
Print Point	21,000.00
Rajvir	14,080.00
Sanjay Kumar Singh-Landlord	10,232.00
Singh Krishna & Associates	385,402.00
Subhomoy Sengupta	22,500.00
Tata Teleservices Limited	3,644.00
UFO Moviez India Ltd.	5,544.00
Virender Gupta	1,779.00
Ekta Nanda	6,629.00
Oniondev Technologies Pvt. Ltd.	95,322.00
Creative Curve Communication Pvt. Ltd.	11,500.00
Raju Sharma	50,052.00
Shaurya Advertising	29,331.00
Simrat Singh	10,500.00
Velvet Resorts Pvt. Limited	21,000.00
Other Payables	314,220.15
	<u>1,481,994.15</u>



Sanjay Kumar

S. Singh



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017
(Foreign Contribution Account)

SCHEDULE 3 - FIXED ASSETS

Particulars	W.D.V. As on 01.04.16	Addition		Deductions	Total As on 31.03.17	Rate of Depreciation	Depreciation For the Year	Amount in ₹	
		Upto 30.09.16	After 30.09.16					As on 31.03.2017	W.D.V. As on 31.03.2017
A. Fixed Assets Acquired out of Project Funds									
Computers and Printers	537,538.00	1,030,271.00	281,770.00	1,190.00	1,848,389.00	60%	1,025,217.00	823,172.00	
Computers and Printers	-	4,380.00	75,590.00	-	79,970.00	100%	79,970.00	-	
Office Equipment	658,827.00	477,552.10	69,065.00	42,342.00	1,163,102.10	15%	175,641.10	987,461.00	
Office Equipment		20,049.00	10,137.00	-	30,186.00	100%	30,186.00	-	
Office Furniture	541,463.00	702,012.00	12,525.00	47,458.00	1,208,542.00	10%	124,981.00	1,083,561.00	
Office Furniture		56,048.00	28,185.00	-	84,233.00	100%	84,233.00	-	
Total A	1,737,828.00	2,290,312.10	477,272.00	90,990.00	4,414,422.10		1,520,228.10	2,894,194.00	
B. Fixed Assets Acquired out of General Fund									
Office Equipment	21,020.00	-	-	-	21,020.00	15%	3,153.00	17,867.00	
Office Furniture	146,197.00	-	-	-	146,197.00	10%	14,620.00	131,577.00	
Total B	167,217.00	-	-	-	167,217.00		17,773.00	149,444.00	
Total (A+B)	1,905,045.00	2,290,312.10	477,272.00	90,990.00	4,581,639.10		1,538,001.10	3,043,638.00	



Sen. Kumar
S. B. B. T.



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017 (Foreign Contribution Account)

	AMOUNT ₹
SCHEDULE 4 - INVESTMENT	
8% GOI Bonds	15,000,000.00
Fixed Deposits with CBHFL	15,000,000.00
Fixed Deposits with KTDfCL	53,000,000.00
Fixed Deposits with PHFL	7,500,000.00
Fixed Deposits with Scheduled Banks	2,128,458.21
	<u>92,628,458.21</u>

SCHEDULE 5 - CASH AND CASH EQUIVALENT

Cash in Hand	7,126.00	
Foreign Currency in Hand	75,415.77	
Balance in Forex Cards	<u>419,557.52</u>	502,099.29
Savings Accounts with Scheduled Banks:		
HDFC Bank Ltd. A/c # 10921170000013	7,008,617.75	
HDFC Bank Ltd. A/c # 00941450000156	10,925.00	
HDFC Bank Ltd. A/c # 07191450000166	31,808.42	
HDFC Bank Ltd. A/c # 11121450000739	2,019.66	
ICICI Bank Ltd. A/c # 662701700477	598,526.83	
ICICI Bank Ltd. A/c # 662701700506	278,614.00	
ICICI Bank Ltd. A/c # 662701700507	111,000.65	
ICICI Bank Ltd. A/c # 662701700556	<u>222,789.50</u>	8,264,301.81
		<u>8,766,401.10</u>

SCHEDULE 6 - ADVANCES

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

Corporate Credit Cards	383,005.56
Corporate Law Group	2,472.00
Google-Digital Marketing	29,065.55
Grameen Vikas Sansthan	576,066.00
Jan Vikas Sansthan	556,298.00
Kumam Davidson Singh	7,060.00
Mahila Swarojgar Samiti	613,176.00
National Bal Bhavan	20,000.00
National Insurance Company Ltd.	1,479.00
Old World Hospitality Pvt. Ltd.	1,113.00
Oriental Insurance Company Ltd.	2,638.00
Shohratgarh Environment Society	516,171.00
Srishti Seva Sansthan	667,742.04
Star Health & Allied Insurance Company Ltd	34,585.00
Travel Guru	607.00
Travel Spirit International Pvt. Ltd.	73,727.00
Zee News Ltd.	24,344.00
Other Advances	<u>412,638.96</u>
	<u>3,922,188.11</u>



Seen. Kumar
M. Bhat

BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017
(Foreign Contribution Account)

	AMOUNT ₹
SCHEDULE 7 - PERSONNEL EXPENSES	
Salaries	39,910,179.00
Mediclaime and Accidental Insurance	153,878.00
Gratuity	1,360,055.00
Provident Fund Expenses	2,924,816.00
Other Benefits and Expenses	1,726,198.25
	<u>46,075,126.25</u>
SCHEDULE 8 - ESTABLISHMENT EXPENSES	
Audit Fees	230,000.00
Bank Charges	38,258.31
Courier and Postage	59,773.00
Electricity & Water Charges	328,376.00
Filing Charges	340.00
Foreign Exchange Loss	63,826.18
Insurance Expenses	22,884.00
Legal & Professional Charges	202,690.00
Office Expenses	225,913.10
Printing & Stationery	89,153.00
Rent	3,325,020.00
Repair & Maintenance	928,607.00
Staff and Guest Welfare	284,395.60
Telephone, Fax and Internet Charges	706,974.00
	<u>6,506,210.19</u>
SCHEDULE 9 - INFORMATION DISSEMINATION	
Books & Periodicals	12,828.00
Campaigns and Advertisements for Awareness	6,231,616.18
Giveaways	567,263.00
License Fee	234,835.00
Printing & Photocopy	10,945,534.00
Warehousing and Logistic Expenses	1,413,925.00
Website Development	52,182.04
	<u>19,458,183.22</u>



San. Kumar
Sh. Bhat



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2017 (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 a fixed asset comprises its purchase price and any cost attributable of bringing the asset to its working condition and intended use.

3. Depreciation

Depreciation on the assets is provided on written down value method at the rates 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. An asset costing ₹ 5,000 or below is depreciated fully in the year of purchase.

4. Impairment of Assets

Management of the Trust periodically assesses whether there is an indication that an asset 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

Short term employee benefits are recognised as an expense at the undiscounted amount in the Income and Expenditure Account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognised as an expense in the Income and Expenditure Account for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gain and losses in respect of post employment and other long term benefits are charged to revenue.



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 year 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 year. 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 organisation that deploys multi-media, popular culture, leadership development and community mobilization to promote values of dignity, equality and justice. 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 response strengthening of these issues.
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, the Trust is eligible for exemption from income tax under section 11 to 13 of the Act. Hence, no provision for the current income tax and deferred tax has been made in these financial statements.



Signature
Sh. B. T.

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. Contribution to Defined Contribution Plan, recognised as expense for the year are as under:

Employer's Contribution to Provident Fund ₹ 2,785,504.

The Employees' Gratuity Fund Scheme is a defined benefit plan. The present value of obligation is determined using projected unit credit (PUC) actuarial method. Under the PUC method, a projected accrued benefit is calculated at the beginning of the period and again at the end of the period for each benefit that will accrue for all active member of the plan. The projected accrued benefit is based on the plan accrual formula and upon service as of the beginning or end of period, but using member's final compensation, projected to the age at which the employee is assumed to leave active service. The plan liability is the actuarial present value of the projected accrued benefits as on the date of valuation.

The principal actuarial assumptions used as at the balance sheet date are as under:

a) Economic Assumptions

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities & the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long-term basis.

	31-March-2017
i) Discounting Rate	7.36 % p.a.
ii) Future salary Increase	15.00 % p.a.
iii) Expected Rate of return on plan assets	0.00 % p.a.

b) Demographic Assumption

	31-March-2017
i) Retirement Age	60 Years
ii) Mortality Table	IALM 2006-08
iii) Withdrawal rate	Ages %
	Up to 30 Years 35.00
	From 31 to 44 years 60.00
	Above 44 years 5.00

7. 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.



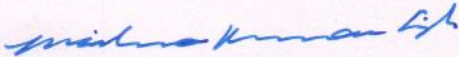
Sanjiv Kumar
Sh. Brij

8. The Trust leases certain office premises under cancellable operating lease arrangements. The rent expense under these agreements for the year is ₹ 2,587,810.

Signatories to the Schedule 1 to 10

As per our Certificate of even date attached

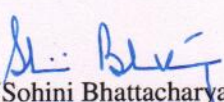
for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C



(Krishna Kumar Singh)
Partner
M. No. 077494

Place : New Delhi
Date : 28/12/2017



for Breakthrough Trust


(Sohini Bhattacharya)
President


(Benu Kumar)
Trustee

