



Independent Auditor's Report

To the members of Breakthrough Trust

Opinion

We have audited the accompanying standalone Financial Statements of Breakthrough Trust ("the Trust"), which comprise the Balance Sheet as at 31st March 2021 and the Income and Expenditure Account for the year ended 31st March 2021 including a summary of significant accounting policies and other explanatory information (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 aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India and report as below:

- a) In case of Balance Sheet, of the state of affairs of the Trust as at March 31, 2021; and
- b) In case of the Income and Expenditure Account, of the excess of income over expenditure 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of these matters.

Other Matters

The financial statements of the Trust for the previous financial year ending March 31, 2020 were audited by other auditors who had expressed an unmodified opinion on those financial statements vide their audit report dated 22 December 2020.





Responsibilities of Management for the Financial Statements

The Trust's management 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 Trust 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Trust's Management is also responsible for overseeing the Trust'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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal financial control.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For T R Chadha & Co LLP
Chartered Accountants
(Firm Registration No -006711N/ N500028)



Aashish Gupta
Aashish Gupta
(Partner)

Membership No. 097343

UDIN: 21097343AAAANK9200

Place of Signature: New Delhi

Dated: 12.10.2021

BREAKTHROUGH TRUST

Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048

Balance Sheet as at March 31, 2021

Amount in ₹

	Sch. No.	As at March 31, 2021	As at March 31, 2020
SOURCES OF FUNDS			
(a) Settler's Fund		5,000.00	5,000.00
(b) General Reserve Fund	1	1,00,00,000.00	1,00,00,000.00
(c) Designated Funds	2	12,89,43,922.73	12,19,94,421.37
(d) Deferred Revenue Funds	3	1,50,72,584.70	1,54,05,593.50
(e) Restricted Grants and Contributions	4	9,90,91,946.63	14,54,01,674.45
(f) Current Liabilities and Provisions	5	4,35,43,064.84	2,31,03,369.98
TOTAL		29,66,56,518.90	31,59,11,059.30
APPLICATION OF FUNDS			
(a) Property, Plant and Equipment:	6		
Gross Block		4,35,81,513.29	3,86,67,763.29
Less: Accumulated Depreciation		2,18,42,165.69	1,47,03,514.69
Net Block		2,17,39,347.60	2,39,64,248.60
(b) Investments	7	2,62,92,282.70	11,65,36,324.30
(c) Security Deposit		16,06,000.00	16,26,000.00
(d) Current Assets, Loans & Advances:			
Restricted Grants and Contributions Receivable	4	32,16,263.97	25,11,978.16
Cash and Bank Balances	8	23,07,51,796.19	13,80,95,334.89
Advances recoverable in cash or in kind or for value to be received	9	23,37,257.57	47,65,482.58
Other Current Assets	10	1,07,13,570.67	2,82,91,690.77
TOTAL		29,66,56,518.90	31,59,11,059.30

Significant Accounting Policies and Notes on Accounts

14

The schedules referred to above form an integral part of the accounts

As per our audit report of even date attached

For T R Chadha & Co LLP

Chartered Accountants

(Firm regd No: 006711N/N500028)

Aashish Gupta
Aashish Gupta

(Partner)

M. No. 097343

Place : New Delhi

Date : 12th October 2021



For Breakthrough Trust

Sashwati Banerjee
Sashwati Banerjee
(Trustee)

Sohini Bhattacharya
Sohini Bhattacharya
(CEO)

Venkatesan Ramakrishnan
Venkatesan Ramakrishnan
(Deputy Director - Finance & Operations)



BREAKTHROUGH TRUST

Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Income and Expenditure Account for the Year Ended March 31, 2021

Amount in ₹

Particulars	Sch. No.	For Year Ended March 31, 2021	For Year Ended March 31, 2020
INCOME			
Restricted Grants and Contributions Availed/ Utilised	4	18,63,50,192.92	21,06,79,013.19
Unrestricted Grants Received		-	1,58,197.50
Interest Income		1,34,39,938.50	1,70,90,116.17
Donations		1,40,22,764.07	1,40,82,897.77
Miscellaneous Income		5,23,595.27	2,91,085.14
Payables Written off		-	4,710.25
Exchange Gain		4,027.45	20,423.00
Deferred Revenue Funds Utilised	3	54,64,654.90	43,70,968.00
TOTAL		21,88,05,171.11	24,66,97,211.02
EXPENDITURE			
Establishment Expenses	11	1,18,09,903.24	1,35,95,167.89
Information Dissemination Expenses	12	1,96,28,185.85	1,72,55,964.33
Salaries and Benefits	13	10,26,18,534.50	9,18,31,789.26
Consultancy Expenses		5,10,44,839.87	4,77,88,863.00
Sub-grant expenses		73,63,924.93	1,56,06,921.00
Travel Expenses		46,94,833.55	1,18,25,969.54
Workshop & Seminar Expenses		75,55,796.81	1,56,93,608.93
Depreciation	6	71,39,651.00	64,63,148.00
TOTAL		21,18,55,669.75	22,00,81,231.75
Excess of Income over Expenditure		69,49,501.36	2,66,35,979.27
Appropriations:			
Transfer to Institutional Sustainability Fund		43,08,696.54	1,08,54,381.71
Transfer to Program Innovation, Expansion and Staff Development Fund		16,45,536.20	1,33,17,989.84
Transfer to Asset Replacement and Infrastructure Improvement Fund		9,95,264.62	26,63,597.92
Transfer to General Reserve Fund		-	-
TOTAL		69,49,501.36	2,66,35,979.27

Significant Accounting Policies and Notes on Accounts

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The schedules referred to above form an integral part of the accounts

As per our audit report of even date attached

For T R Chadha & Co LLP

Chartered Accountants

(Firm regd No: 006711N/200028)

Aashish Gupta
(Partner)

M. No. 097343

Place : New Delhi

Date : 12th October 2021



For Breakthrough Trust

Sashwati Banerjee
Sashwati Banerjee
(Trustee)

Sohini Bhattacharya
Sohini Bhattacharya
(CEO)
New Delhi

Venkatesan Ranganakrishnan
(Partner)



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Income and Expenditure Account for the Year Ended March 31, 2021

Amount in ₹

Particulars	Sch. No.	For Year Ended March 31, 2021	For Year Ended March 31, 2020
INCOME			
Restricted Grants and Contributions Availed/ Utilised	4	18,53,50,192.92	21,06,79,013.19
Unrestricted Grants Received		-	1,58,197.50
Interest Income		1,34,39,936.50	1,70,90,116.17
Donations		1,40,22,764.07	1,40,82,697.77
Miscellaneous Income		5,23,595.27	2,91,085.14
Payables Written off		-	4,710.25
Exchange Gain		4,027.45	20,423.00
Deferred Revenue Funds Utilised	3	54,64,854.90	43,70,968.00
TOTAL		21,88,05,171.11	24,66,97,211.02
EXPENDITURE			
Establishment Expenses	11	1,18,09,903.24	1,35,96,187.69
Information Dissemination Expenses	12	1,96,28,185.85	1,72,55,964.33
Salaries and Benefits	13	10,26,18,534.50	9,18,31,789.26
Consultancy Expenses		5,10,44,839.87	4,77,88,653.00
Sub-grant expenses		73,63,924.93	1,56,06,921.00
Travel Expenses		46,94,833.55	1,18,25,960.54
Workshop & Seminar Expenses		75,55,796.81	1,56,93,608.93
Depreciation	6	71,39,651.00	64,63,148.00
TOTAL		21,18,55,669.75	22,00,81,231.75
Excess of Income over Expenditure		69,49,501.36	2,66,35,979.27
Appropriations:			
Transfer to Institutional Sustainability Fund		43,08,698.54	1,06,54,381.71
Transfer to Program Innovation, Expansion and Staff Development Fund		18,45,538.20	1,33,17,989.64
Transfer to Asset Replacement and Infrastructure Improvement Fund		9,95,264.62	28,63,597.92
Transfer to General Reserve Fund		-	-
TOTAL		69,49,501.36	2,66,35,979.27

Significant Accounting Policies and Notes on Accounts

14

The schedules referred to above form an integral part of the accounts
 As per our audit report of even date attached

For T R Chadha & Co LLP

Chartered Accountants
 (Firm regd No: 006711N/N500028)

Aashish Gupta
Aashish Gupta
 (Partner)
 M. No: 097343
 Place: New Delhi
 Date: 12th October 2021



For Breakthrough Trust

Sashiwati Banerjee
Sashiwati Banerjee
 (Trustee)

Sohini Bhattacharya
Sohini Bhattacharya
 (CEO)

Venkitesan Ramakrishnan
Venkitesan Ramakrishnan
 (Deputy Director - Finance & Operations)



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

Particular	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
SCHEDULE 1 - GENERAL RESERVE FUND		
Opening Balance		
Add: Brought Forward from Income and Expenditure Account	1,00,00,000.00	1,00,00,000.00
Less: Appropriation to Institutional Sustainability Fund	-	-
Less: Appropriation to Program Innovation, Program Expansion, Staff Development Fund	-	-
Less: Appropriation to Asset Replacement and Infrastructure Improvement Fund	-	-
	1,00,00,000.00	-
TOTAL	1,00,00,000.00	1,00,00,000.00
SCHEDULE 2 - DESIGNATED FUNDS		
A. Institutional Sustainability Fund		
Opening Balance	7,43,72,953.52	6,37,18,561.51
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	43,08,698.54	1,06,54,361.71
Less: Utilised during the year	-	-
	7,86,81,652.06	7,43,72,953.52
B. Program Innovation, Expansion and Staff Development Fund		
Opening Balance	3,77,47,015.40	2,44,29,025.78
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	53,86,873.17	1,33,17,869.04
Less: Utilised during the year	(37,40,334.97)	-
	3,93,92,553.60	3,77,47,015.40
C. Asset Replacement and Infrastructure Improvement Fund		
Opening Balance	98,74,422.45	72,10,624.53
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	10,77,174.82	26,63,697.92
Less: Utilised during the year	(51,910.00)	-
	1,08,59,687.07	98,74,422.45
TOTAL	12,89,43,922.73	12,19,94,471.37
SCHEDULE 3 - DEFERRED REVENUE FUNDS		
A. Deferred Revenue Fund - Assets under projects		
Opening Balance	1,44,88,166.80	63,56,930.00
Add: Additions during the year	48,32,840.00	1,00,72,504.80
Less: Amount Transferred to Income and Expenditure Account	(45,48,218.00)	(41,41,184.00)
	1,47,74,778.80	1,44,88,166.80
B. Deferred Revenue Fund - Prepaid Expenses		
Opening Balance	9,18,436.80	2,29,794.00
Add: Additions during the year	2,67,806.10	6,18,436.80
Less: Amount Transferred to Income and Expenditure Account	(9,18,436.80)	(2,29,784.00)
	2,67,806.10	9,18,436.80
TOTAL	1,50,72,894.70	1,54,06,893.60



DOOR TRUST

Summary of the accounts for the year ended March 31, 2021

Restricted Grants And Contributions

Donor Agency	Opening Balance as at April 01, 2020		Amount utilized during the year against					Grant Refunded	Total	Closing Balance as at March 31, 2021	
	Unutilized Grants	Grants Received/Allocated during the year	Expenses	Assets	Prepaid	Unutilized Grants	Grant Receivable				
adthrough, Inc.-Wish 1	5,14,891.00	-	5,64,891.00	-	-	-	-	8,34,891.00	-	17,50,151.44	
adthrough, Inc.-Wish 2	-	-	17,80,751.44	-	-	-	-	17,80,751.44	-	1,40,394.27	
adthrough, Inc.-Wish 3	-	-	15,02,602.29	-	-	-	-	15,02,602.29	-	58,14,665.48	
adthrough, Inc.-Wish 4	-	79,64,455.45	79,64,455.45	-	-	-	-	79,64,455.45	-	-	
adthrough, Inc.-Wish 5	-	28,51,980.96	28,51,980.96	-	-	-	-	28,51,980.96	-	-	
adthrough, Inc.-Wish 6	23,28,261.27	-	23,28,261.27	-	-	-	-	23,28,261.27	-	-	
adthrough, Inc.-Wish 7	-	-	52,96,696.88	-	-	-	-	52,96,696.88	-	19,300.33	
adthrough, Inc.-Wish 8	-	-	8,85,792.00	-	-	-	-	8,85,792.00	-	19,300.33	
adthrough, Inc.-Wish 9	-	-	3,85,742.15	-	-	-	-	3,85,742.15	-	4,02,385.20	
adthrough, Inc.-Wish 10	-	-	1,56,060.81	-	-	-	-	1,56,060.81	-	27,700.00	
adthrough, Inc.-Wish 11	-	-	1,43,51,597.53	-	-	-	-	1,43,51,597.53	-	78,10,878.81	
adthrough, Inc.-Wish 12	-	-	2,20,35,000.00	-	-	-	-	2,20,35,000.00	-	38,53,893.33	
adthrough, Inc.-Wish 13	-	-	1,48,20,000.00	-	-	-	-	1,48,20,000.00	-	3,495.00	
adthrough, Inc.-Wish 14	-	-	3,30,074.07	-	-	-	-	3,30,074.07	-	9,30,074.07	
adthrough, Inc.-Wish 15	-	-	31,92,450.24	-	-	-	-	31,92,450.24	-	17,70,099.72	
adthrough, Inc.-Wish 16	-	-	96,19,262.19	-	-	-	-	96,19,262.19	-	17,173.00	
adthrough, Inc.-Wish 17	-	-	8,30,300.00	-	-	-	-	8,30,300.00	-	20,000.00	
adthrough, Inc.-Wish 18	-	-	14,79,070.79	-	-	-	-	14,79,070.79	-	10,85,321.28	
adthrough, Inc.-Wish 19	-	-	46,45,000.00	-	-	-	-	46,45,000.00	-	9,66,232.70	
adthrough, Inc.-Wish 20	-	-	1,23,750.00	-	-	-	-	1,23,750.00	-	43,20,000.00	
adthrough, Inc.-Wish 21	-	-	1,94,90,566.69	-	-	-	-	1,94,90,566.69	-	74,916.00	
adthrough, Inc.-Wish 22	-	-	48,84,033.25	-	-	-	-	48,84,033.25	-	6,89,073.44	
adthrough, Inc.-Wish 23	-	-	-	-	-	-	-	-	-	43,74,448.52	
adthrough, Inc.-Wish 24	-	-	-	-	-	-	-	-	-	27,120.00	
adthrough, Inc.-Wish 25	-	-	-	-	-	-	-	-	-	39,38,438.00	
adthrough, Inc.-Wish 26	-	-	7,34,152.00	-	-	-	-	7,34,152.00	-	3,99,282.33	
adthrough, Inc.-Wish 27	-	-	52,08,177.28	-	-	-	-	52,08,177.28	-	10,31,232.79	
adthrough, Inc.-Wish 28	-	-	3,81,193.00	-	-	-	-	3,81,193.00	-	3,51,186.00	
adthrough, Inc.-Wish 29	-	-	2,05,059.99	-	-	-	-	2,05,059.99	-	2,56,559.89	
adthrough, Inc.-Wish 30	-	-	-	-	-	-	-	-	-	3,17,891.80	
adthrough, Inc.-Wish 31	-	-	-	-	-	-	-	-	-	11,68,990.00	
adthrough, Inc.-Wish 32	-	-	-	-	-	-	-	-	-	4,82,918.43	
adthrough, Inc.-Wish 33	-	-	-	-	-	-	-	-	-	1,69,350.50	
adthrough, Inc.-Wish 34	-	-	-	-	-	-	-	-	-	6,27,917.50	
adthrough, Inc.-Wish 35	-	-	-	-	-	-	-	-	-	4,31,32,261.93	
adthrough, Inc.-Wish 36	-	-	-	-	-	-	-	-	-	51,93,383.00	
adthrough, Inc.-Wish 37	-	-	-	-	-	-	-	-	-	28,08,038.00	
adthrough, Inc.-Wish 38	-	-	-	-	-	-	-	-	-	43,900.00	
adthrough, Inc.-Wish 39	-	-	-	-	-	-	-	-	-	36,67,703.00	
adthrough, Inc.-Wish 40	-	-	-	-	-	-	-	-	-	1,38,878.84	
adthrough, Inc.-Wish 41	-	-	-	-	-	-	-	-	-	43,860.00	
adthrough, Inc.-Wish 42	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 43	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 44	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 45	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 46	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 47	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 48	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 49	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 50	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 51	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 52	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 53	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 54	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 55	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 56	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 57	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 58	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 59	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 60	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 61	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 62	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 63	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 64	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 65	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 66	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 67	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 68	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 69	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 70	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 71	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 72	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 73	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 74	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 75	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 76	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 77	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 78	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 79	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 80	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 81	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 82	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 83	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 84	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 85	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 86	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 87	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 88	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 89	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 90	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 91	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 92	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 93	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 94	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 95	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 96	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 97	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 98	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 99	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 100	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 101	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 102	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 103	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 104	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 105	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 106	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 107	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 108	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 109	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 110	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 111	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 112	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 113	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 114	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 115	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 116	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 117	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 118	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 119	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 120	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 121	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 122	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 123	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 124	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 125	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 126	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 127	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 128	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 129	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 130	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 131	-	-	-	-	-	-	-	-	-	-	
adthrough, Inc.-Wish 132	-	-	-	-	-						

ROUGH TRUST
 forming part of the accounts for the year ended March 31, 2021

6 - Property, Plant And Equipments

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at April 01, 2020	Additions during year	Deletions (Adjustments)	As at April 01, 2020	Depreciations for the year	Deletions (Adjustments)	As at March 31, 2021	As at March 31, 2020
General Fixed Assets	2,38,264.00	-	-	1,21,568.00	74,845.00	-	1,08,443.00	39,011.00
Technology (IT) Equipments	18,12,430.31	5,000.00	-	5,29,210.01	3,37,044.00	-	8,76,254.01	6,41,064.00
Patents	3,30,720.54	76,110.00	-	58,906.54	42,014.00	-	1,60,380.54	3,55,960.00
Improvements	1,03,31,283.00	-	-	31,22,044.00	21,30,630.00	-	82,64,874.00	36,20,970.00
Assets	38.00	-	-	-	-	-	35.00	35.00
TOTAL (A)	1,33,20,810.55	81,910.00	-	36,44,718.55	25,33,431.00	-	64,38,161.65	69,64,589.00
acquired under Projects	1,41,29,233.00	8,56,202.36	-	79,00,405.00	32,19,406.00	-	1,11,22,811.00	39,31,628.60
Joint	51,24,398.14	75,287.26	1,000.00	33,10,349.14	7,07,667.00	1,000.00	31,12,691.14	20,65,782.00
Partners	3,64,527.00	6,10,961.06	-	1,78,266.00	36,686.00	-	2,14,991.00	6,89,872.00
Software	7,64,763.60	-	-	1,43,170.00	2,35,948.00	-	3,78,218.00	3,88,646.60
Improvements	12,40,563.00	-	-	3,17,566.00	2,67,927.00	-	5,75,133.00	6,74,433.00
Progress - EIP	36,54,478.90	33,51,430.00	-	-	-	-	-	-
TOTAL (B)	2,53,46,067.74	48,32,840.00	1,000.00	1,08,58,796.14	45,46,218.00	1,000.00	1,54,04,014.14	1,47,74,278.60
TOTAL (A+B)	3,86,67,878.29	49,14,750.00	1,000.00	1,47,03,514.69	71,38,651.00	1,000.00	2,18,42,165.69	2,17,39,347.60
PREVIOUS YEAR	2,77,38,038.69	1,10,31,309.60	1,00,475.00	83,13,901.69	64,83,148.00	72,535.00	1,47,03,514.69	2,39,54,248.00



Amount in ₹

BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

Particular	Amount in ₹	
	As at March 31, 2021	As at March 31, 2020
SCHEDULE 6 - CURRENT LIABILITIES AND PROVISIONS		
Sundry Creditors	1,91,01,651.02	80,30,788.06
Program Partners	9,456.68	-
Expense Payable	30,06,626.41	16,48,753.92
Statutory Liability		
TDS Payable	14,12,175.00	9,22,386.00
PF Payable	10,44,363.73	10,31,040.00
Provisions for Gratuity	1,48,14,429.00	1,14,56,527.00
Provisions for Leave Encashment	40,99,067.00	-
Provisions for Interest	55,296.00	13,275.00
TOTAL	4,35,43,064.84	2,31,03,369.98
SCHEDULE 7 - INVESTMENTS		
Long Term Investments		
8% GOI Bonds	2,00,00,000.00	2,00,00,000.00
Fixed Deposits with KTFDFCL	2,107.40	9,05,02,107.40
Fixed Deposits with Scheduled Banks*	62,90,175.30	61,34,216.90
TOTAL	2,62,92,282.70	11,66,36,324.30
*Includes Rs.30,00,000/- deposit are under lien against HDFC Credit Card (limit: Rs.5,00,000) and ICICI Credit Card (limit: Rs.25,00,000)		
SCHEDULE 8- CASH AND BANK BALANCES		
A. Cash Balances :		
Cash in Hand	55,139.00	48,965.00
Foreign Currency in Hand	2,89,788.40	2,85,780.65
B. Balance with Bank:		
Foreign Contribution Bank Accounts	14,84,20,607.77	4,87,70,045.04
Other Bank Accounts	8,19,86,261.02	8,89,92,533.90
TOTAL	23,07,51,796.19	13,80,95,334.89
SCHEDULE 9 - SHORT TERM LOANS AND ADVANCES		
Program Partners	-	16,60,743.50
Advance to Vendors and Service Providers	13,02,719.35	17,07,487.82
Prepaid Expenses	8,24,020.50	9,92,065.40
Advance to Staff	2,10,517.72	3,65,165.66
TOTAL	23,37,257.57	47,85,482.58
SCHEDULE 10 - OTHER CURRENT ASSETS		
Accrued Interest	77,63,198.02	2,45,40,285.30
TDS Receivables	29,50,372.85	37,51,405.47
TOTAL	1,07,13,570.87	2,82,91,690.77



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

Particular	Amount in ₹	
	As at March 31, 2021	As at March 31, 2020
SCHEDULE 11 - ESTABLISHMENT EXPENSES		
Audit Fees	5,75,586.00	5,20,658.00
Bank Charges	2,53,263.08	89,482.42
Courier and Postage	41,184.00	1,10,480.00
Electricity & Water Charges	6,78,241.40	9,46,782.00
Insurance Expenses-Trustees and Officers Liabilities	52,585.00	8,185.00
Prior Period Expenses	7,687.50	35,428.00
Legal & Professional Charges	9,10,092.00	6,67,690.00
Office Expenses	4,16,820.10	4,73,929.20
Printing & Stationery	2,00,201.00	3,33,461.00
Rent	72,31,044.00	88,16,437.00
Repair & Maintenance	6,63,626.48	8,44,540.22
Staff and Guest Welfare	1,12,788.04	18,30,493.70
Telephone, Fax and Internet Charges	6,24,571.84	6,73,226.10
Loss on Account of Unauthorised Access to Resources	-	2,17,613.34
Loss on sale of Assets	-	650.00
Fees, Interest & Penalties	42,021.00	43,145.71
Receivable Written off	-	3,088.00
TOTAL	1,18,08,903.24	1,35,95,167.89
SCHEDULE 12 - INFORMATION DISSEMINATION EXPENSES		
Books & Periodicals	3,282.00	3,689.00
Campaigns and Advertisements for Awareness	1,80,11,573.36	1,38,72,648.56
Giveaways	13,12,611.00	18,26,931.00
Printing and Production of IEC Material	21,70,412.00	15,05,743.00
Website Development	1,30,307.48	48,952.77
TOTAL	1,96,28,185.85	1,72,65,964.33
SCHEDULE 13 - SALARIES AND BENEFITS		
Salaries	8,51,11,155.00	8,26,40,889.00
Mediclaim and Accidental Insurance	12,95,667.77	7,50,938.84
Gratuity	44,51,842.00	22,03,551.00
Leave Encashment*	44,39,792.00	-
Provident Fund Expenses	55,28,891.00	57,00,903.00
Other Benefits and Expenses	17,91,566.73	5,35,507.42
TOTAL	10,26,18,534.50	9,18,31,789.26

*Provision for Leave Encashment as per actuarial valuation was first time adopted in the FY 2020-21.



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

Schedule 14 - ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

I BACKGROUND INFORMATION

Breakthrough Trust was established on 12 October 1999 as a Public Charitable Trust. The Trust works towards making violence and discrimination against women and girls unacceptable by building a generation of gender sensitive adolescents and young adults. Its programs and projects cover the areas of Adolescent Empowerment, Prevention of Domestic Violence, Sexual Harassment, Gender Based Sex Selection and Early Marriage.

The Trust creates and uses popular media such as music videos, audio programs, multimedia programs and disseminates for awareness creation through different channels such as television, radio and social media. The Trust also works directly with communities across the states of Delhi, Haryana, Bihar, Jharkhand and Uttar Pradesh. The Trust partners with governments and other civil society organisations and also works directly with youth and individuals to promote by-stander action towards prevention of violence and discrimination of women and girls.

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/ 96/ 697 dated February 03, 2000. The registration has been renewed vide registration number AAATB2657ME19994 dated 23rd September, 2021 valid upto assessment year 2026-2027.

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.

II SIGNIFICANT ACCOUNTING POLICIES

a. 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.

b. Use of Estimates

The preparation of the financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognised in the period in which the results are crystallised.

c. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation. The cost of property, plant and equipment comprises its purchase price and any cost attributable of bringing the asset to its working condition and intended use. An asset received as donation is recognised at nominal value of ₹1 in the books of account.

d. Intangible Assets

Intangible assets comprise software which are stated at cost less amortisation. These are recognised as assets if it is probable that future economic benefits attributable to such assets will flow to the Trust and the cost of the assets can be measured reliably.



BREAKTHROUGH TRUST**Schedules forming part of the accounts for the year ended March 31, 2021****e. Depreciation and amortisation**

Depreciation is charged on straight line method based on management's estimate of useful life of the asset after considering the residual value of five percent. The estimated useful life of the assets are as under:

Asset description

- (i) Information Technology (IT) Equipments
- (ii) Office Equipment
- (iii) Furniture & Fixtures
- (iv) Leasehold Improvements

Useful life

- 3 years
- 5 years
- 10 years

equivalent to period of lease period

Amortization on the intangible assets is provided on pro-rata basis on the straight-line method based on management's estimate of useful life. Useful life has been estimated as 3 years in case of acquired software.

An asset costing ₹5,000 or below is depreciated/amortized fully in the year of purchase.

f. 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.

g. Investment

Long-term investments are carried at cost after adjusting decline, other than temporary, in carrying amount.

h. 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 recognized as an expense in the Income and Expenditure Account.

i. Employee Benefits

Short term employee benefits are recognized 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 recognized as an expense in the Income and Expenditure Account for the year in which the employee has rendered services. The expense is recognized 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.

j. Revenue recognition

Grants received for specific purposes are initially treated as a liability and adjusted for capital or revenue expenses as per utilization 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 recognized in the Income and Expenditure Account on a systematic and rational basis.



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

k. 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.

l. 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.

III. NOTES TO ACCOUNTS**a. Contingent Liability and Capital Commitment**

(i) Aggregate demands for TDS and interest thereon of ₹1,81,563 (PY: ₹1,69,560) are appearing on TRACES web-portal for TAN No. DELB04495B of the Trust. However, no provision has been made by the Trust for the demands as the Trust is hopeful that most of the demands will be deleted after rectification of errors in the TDS returns and Challans.

(ii) Capital Commitment towards ERP development of Rs. 28,58,550 as on 31st March 2021 (Rs.29,96,060 as on 31st March 2020)

b. Disclosure pursuant to the MSMED Act 2006:

Dues to micro, small and medium enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent identified and information available with the Society pursuant to section 22 of the MSMED Act, 2006:

Particulars	Year ended	Year ended
	31.03.2021	31.03.2020
Principal amount remaining unpaid to suppliers registered under the MSMED Act as at year end	1,38,51,323	13,46,115
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Interest paid by the Trust in terms of Section 10 of MSMED Act along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year	-	-
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act	-	-
Interest accrued and remaining unpaid as at year end	13,275	13,275
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act	-	11,680



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

c. Disclosure under AS- 15: Employee Benefit Plans

Defined Contribution Plans: The Company makes Provident Fund and Pension Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company has recognized following contribution as expense in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

	Amount (Rs.)	
	Year ended 31.03.2021	Year ended 31.03.2020
EPF- Employer's Contributions	56,28,691	57,00,903
	56,28,691	57,00,903

Defined Benefit Plans : The Company operates two defined benefit plans i.e. Gratuity and Leave Encashment, for its employees. The following table sets out the funded status of the defined benefit schemes and the amount recognized in the financial statements:

Expense recognized in the statement of profit and loss

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Current service cost	12,98,442	-	26,70,061	19,87,431
Past service cost	30,92,937	-	-	-
Interest cost	-	-	7,40,130	6,67,686
Expected Return on Plan Assets	-	-	-	-
Curtailement cost / (credit)	-	-	-	-
Settlement cost / (credit)	-	-	-	-
Actuarial losses/(gains)	-	-	10,41,451	(4,71,485)
Total expense recognized in the Statement of Profit and Loss	43,91,379	-	44,51,642	22,03,551

Net asset / (liability) recognized in the Balance Sheet

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Present Value of Obligation as at end of period	40,99,067	-	1,42,42,165	1,08,84,263
Fair Value of Plan Assets as at end of period on	-	-	-	-
Funded Status/ Difference	(40,99,067)	-	(1,42,42,165)	(1,08,84,263)
Excess of Actual over estimated Unrecognized Actuarial (gains) / losses	-	-	-	-
Net Assets/(Liability) Recognized in Balance Sheet	(40,99,067)	-	(1,42,42,165)	(1,08,84,263)



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

Change in present value of defined benefit obligation

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Present Value of Obligation at beginning of period	-	-	1,06,84,263	89,88,041
Acquisitions Adjustment	-	-	-	-
Interest cost	-	-	-	-
Past service cost	-	-	7,40,130	6,87,585
Current service cost	30,92,937	-	-	-
Curtailment cost / (credit)	12,99,442	-	28,70,051	19,87,431
Settlement cost / (credit)	-	-	-	-
Benefits Paid	(2,92,312)	-	(10,93,740)	(3,07,329)
Actuarial losses/(gains)	-	-	10,41,451	(4,71,465)
Present Value of Obligation at the end of period	40,99,087	-	1,42,42,165	1,06,84,263

Change in Fair Value of Plan Assets

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Fair Value of Plan Assets at beginning of period	-	-	-	-
Acquisitions Adjustment	-	-	-	-
Expected return on Plan Assets	-	-	-	-
Contribution	-	-	-	-
Benefits Paid	-	-	-	-
Actuarial losses/(gains)	-	-	-	-
Fair Value of Plan Assets at end of period	-	-	-	-

Fair Value of Plan Assets

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Fair value of plan asset at the beginning of period	-	-	-	-
Acquisitions Adjustment	-	-	-	-
Actual return on plan assets	-	-	-	-
Contributions	-	-	-	-
Benefits Paid	-	-	-	-
Fair value of plan assets at the end of period	-	-	-	-
Funded Status	-	-	-	-
Excess of actual over expected return on plan assets	-	-	-	-



BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2021

- d. The trust has introduced leave encashment policy with effect from 1st April 2020. Due to introduction of the leave encashment policy, the employee is entitled to encash the maximum Thirty (30) accumulated unutilised leaves at the time of leaving the organisation. The provision for the leave encashment has been made for the first time and expenditure has debited to Income & Expenditure Account by Rs.44,39,792/-.
- e. 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.
- f. During the financial year 2020-21, the Trust used services of Google Ads and Twitter equivalent to US\$ 20,162.15/- (Previous Year US\$ 50,350/-) which were made available free of cost by them.
- g. The Trust leases certain office premises under cancellable operating lease arrangements. The rent expense under these agreements for the year is ₹72,31,044 (Previous Year ₹68,16,437).
- h. Breakthrough Trust uses social media platforms such as Facebook, YouTube, Twitter, Instagram and similar for its awareness creation and dissemination programs. Breakthrough Trust makes payments through registration of its credit card for maintaining a running account and/or through normal banking channels as may be appropriately agreed with the concerned social media platform. In October 2019, Breakthrough Trust's account maintained with Facebook was hacked into by an unknown third party and the account was used to advertise products and services unrelated to Breakthrough Trust's activities. The hackers used upto ₹2,17,513.34 worth for this purpose and the same was charged to Breakthrough Trust's credit card. Breakthrough Trust took immediate remedial action, namely removing all users who had access to the account, removal of credit card details and informed Facebook and also asked for the amount to be refunded. However, given that this was a hacking through access of Breakthrough Trust's user account, Facebook responded that a refund was not possible as their platform was legitimately utilised. Breakthrough Trust has since then put in place a more robust security protocol for use of social media platforms. The amount of ₹2,17,513.34 was reflected separately in the Income and Expenditure account and was not claimed as expenses applied towards charitable activities (for Income Tax purposes) for the year ended 31st March 2020.
- i. There was a receipt of ₹4,82,539.17 in Bank Account with HDFC Bank, South Extension Branch, New Delhi on March 27, 2020 for which source of receipt was not known and the Trust had no claim for the same. Until finalization of accounts for the financial year ended March 31, 2020, source of the receipt was not established and was not recognised in the books of account. The same was identified in FY 2020-21 and recognised as Income.

j. Bifurcation of Expenses into Program and Program Support:

Expense Head	Program	Program Support	Total
Salaries and Benefits	7,47,01,203	2,79,17,331	10,26,18,535
Program Consultancy & Media	8,71,38,374	35,33,651	7,06,73,026
Establishment Expenses	91,74,484	97,75,071	1,89,49,554
Training & Workshops	71,78,007	3,77,790	75,55,797
Program Travel	44,60,092	2,34,742	48,94,834
Sub-Grants Expenses	73,63,925	-	73,63,925
Total	17,00,17,085	4,18,38,585	21,18,56,670

As per our audit report of even date attached

For T R Chadha & Co LLP

Chartered Accountants

(Firm regd No: 006711N/N500028)

Aashish Gupta

(Partner)

M. No. 097343



For Breakthrough Trust

Sashwati Banerjee
(Trustee)

Sohini Bhattacharya

(CEO) BREAKTHROUGH

Venkitesan Ramakrishnan



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Balance Sheet as at March 31, 2021
(Foreign Contribution Account)

	Sch. No.	As at March 31, 2021	Amount in ₹ As at March 31, 2020
SOURCES OF FUNDS			
General Reserve Fund	1	-	-
Designated Funds	2	7,53,26,617.85	7,91,49,002.82
Deferred Revenue Funds	3	88,35,795.34	1,00,07,367.40
Restricted Grants and Contributions	4	6,30,32,224.92	7,90,60,007.37
Current Liabilities and Provisions	5	3,22,46,700.51	1,30,65,702.52
TOTAL		19,74,40,528.62	18,22,02,140.11
APPLICATION OF FUNDS			
Property, Plant and Equipment			
Gross Block	6	3,38,66,215.29	3,25,22,168.29
Less: Accumulated Depreciation		2,01,60,198.66	1,35,94,661.89
Net Block		1,36,88,016.60	1,89,37,306.60
Investments	7	2,05,94,750.20	8,75,94,790.20
Current Assets, Loans & Advances			
Restricted Grants and Contributions	4	28,24,034.08	20,26,281.27
Cash and Bank Balances	8	14,87,24,904.17	4,90,62,169.99
Advances recoverable in cash or in kind or for value to be received	9	13,70,535.87	29,57,861.35
Other Current Assets	10	1,02,38,277.70	2,16,23,740.70
TOTAL		19,74,40,528.62	18,22,02,140.11

Significant Accounting Policies and Notes on Accounts 14

The schedules referred to above form an integral part of the accounts

For T R Chadha & Co LLP
 Chartered Accountants
 (Firm regd No. 008711N/NS00028)


Aashish Gupta
 (Partner)

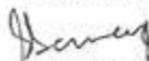
M. No. 097343

Place : New Delhi

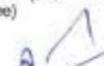
Date : 12th October 2021



For Breakthrough Trust


Sashwati Banerjee
 (Trustee)


Sohini Bhattacharya
 (CEO)


Venkitesan Ramakrishnan
 (Deputy Director - Finance & Operations)



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Income and Expenditure Account for the Year Ended March 31, 2021
(Foreign Contribution Account)

Amount in ₹

Particulars	Sch. No.	For Year Ended March 31, 2021	For Year Ended March 31, 2020
INCOME			
Restricted Grants and Contributions Availed/ Utilised	4	13,24,41,927.91	12,91,99,353.46
Unrestricted Grants Received		-	1,56,167.50
Interest Income		92,94,022.30	1,31,01,730.74
Donations		3,80,041.26	3,52,394.18
Miscellaneous Income		4,98,009.27	18,379.00
Payables Written off		-	4,710.25
Exchange Gain		4,027.45	20,423.00
Appropriation from Deferred Revenue Funds	3	45,49,021.80	39,90,093.00
TOTAL		14,71,67,049.99	14,68,45,271.13
EXPENDITURE			
Establishment Expenses	11	72,51,684.14	99,49,121.07
Information Dissemination Expenses	12	1,87,00,358.12	1,03,69,818.87
Salaries and Benefits	13	6,88,12,204.04	5,24,78,934.89
Consultancy Expenses		3,29,55,725.00	2,20,75,891.00
Sub-grant expenses		73,53,924.93	1,66,06,902.00
Travel Expenses		36,79,153.15	89,09,567.97
Workshop & Seminar Expenses		57,28,908.58	1,07,47,785.13
Depreciation	6	65,95,337.00	61,27,308.00
TOTAL		15,09,89,294.96	13,67,65,337.83
Excess of Income over Expenditure		(38,22,244.97)	1,00,79,933.20
APPROPRIATIONS			
Transfer to Institutional Sustainability Fund		-	40,31,973.26
Transfer to Program Innovation, Expansion and Staff Development Fund		(37,40,334.97)	50,39,988.80
Transfer to Asset Replacement and Infrastructure Improvement Fund		(81,910.00)	10,07,993.32
Transfer to General Reserve Fund		-	-
TOTAL		(38,22,244.97)	1,00,79,933.20

Significant Accounting Policies and Notes on Accounts 14

The schedules referred to above form an integral part of the accounts

As per our audit report of even date attached

For T R Chadha & Co LLP
 Chartered Accountants
 (Firm regd No: 006711N/N500028)

Aashish Gupta
Aashish Gupta
 (Partner)
 M. No. 097343
 Place: New Delhi
 Date: 12th October 2021



For Breakthrough Trust

Sashwati Banerjee
Sashwati Banerjee
 (Trustee)

Sobini Bhattacharya
Sobini Bhattacharya
 (Trustee)

Venkitesan Ramakrishnan
Venkitesan Ramakrishnan
 (Deputy Director - Finance & Operations)



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Receipt and Payment Account for the year ended March 31, 2021
(Foreign Contribution Account)

Particulars	Amount in ₹	
	Year ended March 31, 2021	Year ended March 31, 2020
Opening Balance		
Cash-in-Hand	2,92,124.95	3,33,804.60
Cash at Bank	-	-
- Savings Accounts	4,87,70,045.04	71,41,211.19
- Investment in Term Deposits	8,75,94,700.20	11,75,30,807.80
	13,46,56,930.19	12,56,05,813.59
Add: Receipts during the year		
Restricted Grants		
Laudes Foundation (CSA Foundation)	28,14,992.98	-
Charities Aid Foundation India	77,00,000.00	94,12,180.00
Let's Breakthrough, Inc.	79,64,495.40	21,78,491.84
Stepping RKEA Foundation	5,16,51,232.00	9,05,61,137.12
Capital for Good USA (Gift First Fund)	31,52,450.24	29,46,679.50
ICRV	-	2,09,475.00
Rosa-Luxemburg-Stiftung (RLS)	8,30,300.00	10,24,790.00
Uoer B.V.	-	50,35,824.40
Rockefeller Philanthropy Advisors (ECHIDNA Giving)	3,69,55,000.00	2,44,87,200.00
Shujaz Nairobi	-	4,30,844.00
Malaria Fund	16,18,392.10	-
Paul Hamlyn Foundation	46,45,000.00	-
Itali North India Pvt. Ltd.	1,23,760.00	-
Global Innovation Fund	1,84,90,566.69	-
Donations & Miscellaneous Receipts	5,02,599.58	-
	13,64,88,778.97	3,52,304.16
		13,36,47,886.13
Unrestricted Grants		
Sokol Foundation	-	1,58,197.50
		1,58,197.50
Other Receipts		
Interest income- Saving Bank Account, Term Deposits and Other	2,00,43,325.00	1,05,37,599.38
Interest allocated to Grants	1,07,653.00	2,04,269.00
Sale of Assets	-	30,290.00
Exchange Gain	4,027.45	20,423.00
	2,07,55,006.45	1,07,92,581.36
TOTAL RECEIPTS	29,39,00,744.61	26,96,04,276.58
Less: Payments during the year		
Salaries and Benefits	5,13,55,215.33	5,28,74,448.91
Consultancy Expenses	2,51,01,450.00	2,09,89,342.00
Establishment Expenses	89,56,189.72	89,89,700.47
Information Dissemination Expenses	1,82,86,833.79	1,00,28,313.51
Meeting, Trainings, Workshops and Seminars Expenses	46,05,020.26	98,61,269.12
Travel Expenses	31,53,507.12	81,87,256.77
Sub-Grants	53,47,467.00	1,47,13,035.00
Payment for Fixed Assets	17,74,687.00	73,03,862.60
	12,45,81,060.24	13,29,47,348.39
TOTAL PAYMENTS	12,45,81,060.24	13,29,47,348.39
Closing Balance		
Cash-in-Hand	3,04,266.40	2,92,124.65
Cash at Bank	-	-
- Savings Accounts	14,84,20,807.77	4,87,70,045.04
- Investment in Term Deposits	2,05,94,790.20	8,75,94,760.20
	16,93,19,864.37	13,66,56,830.19

For T R Chakha & Co LLP

Chartered Accountants

(Firm regd No. 006711N/2002/024)

Aashish Gupta

Aashish Gupta

(Partner)

M. No. 097343

Place : New Delhi

Date : 12th October 2021



For Breakthrough Trust

Sakshi Banerjee

Sakshi Banerjee

(Trustee)

Venkatesan Ramakrishnan

Venkatesan Ramakrishnan

(Deputy Director - Finance & Operations)



BREAKTHROUGH TRUST**Schedules forming part of the accounts for the year ended March 31, 2021**

Actuarial assumptions : In accordance with Accounting Standard 15 an actuarial valuation was carried out in respect of the aforesaid defined benefit plans. The principal assumptions used in determining gratuity and leave encashment benefit obligation are as follows:

	Leave Encashment		Gratuity	
	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2021	Year ended 31.03.2020
Discounting Rate	6.80%	-	6.80%	6.80%
Rate of increase in Compensation levels	10.00%	-	10.00%	15.00%
Expected Rate of Return on Plan Assets	-	-	-	-

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 liabilities. The estimates of future salary increases, considered in Actuarial valuation, take account of inflation, seniority, promotion and other relevant factor, such as supply and demand in the employment market, on long term basis.

Amount for the current year and previous four years* are as follows:

Leave Encashment	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2018	Year ended 31.03.2017
Defined benefit Obligation	40,99,067	-	-	-	-
Plan Assets	-	-	-	-	-
Surplus/ (Deficit)	(40,99,067)	-	-	-	-

Experience On actuarial Gain/ (Loss) for PBO & Plan Assets

Experience adjustments on Project Benefit Obligation	-	-	-	-	-
Experience adjustments on plan assets	-	-	-	-	-

Enterprise best estimate of contribution during the next year is Rs. 11,83,844/- (PY: Rs. NIL).

*Provision for Leave Encashment as per actuarial valuation was first time adopted in the Financial Year 2020-21, therefore, the previous Year figures from FY 2015-16 to FY 2019-20 has not been given.

Gratuity	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2018	Year ended 31.03.2017
Defined benefit Obligation	1,42,42,195	1,08,84,263	89,88,041	76,83,270	57,15,891
Plan Assets	-	-	-	-	-
Surplus/ (Deficit)	(1,42,42,195)	(1,08,84,263)	(89,88,041)	(76,83,270)	(57,15,891)

Experience On actuarial Gain/ (Loss) for PBO & Plan Assets

Experience adjustments on Project Benefit Obligation	45,95,923	10,64,095	5,26,810	(14,93,092)	(2,28,127)
Experience adjustments on plan assets	-	-	-	-	-

Enterprise best estimate of contribution during the next year is Rs.39,09,701/-.



BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2021
(Foreign Contribution Account)

Particular	Amount in ₹	
	As at March 31, 2021	As at March 31, 2020
SCHEDULE 1 - GENERAL RESERVE FUND		
Opening Balance	-	-
Add: Brought Forward from Income and Expenditure Account	-	-
Less: Appropriation to Institutional Sustainability Fund	-	-
Less: Appropriation to Program Innovation, Expansion and Staff Development Fund	-	-
Less: Appropriation to Asset Replacement and Infrastructure Improvement Fund	-	-
TOTAL	<u>-</u>	<u>-</u>
SCHEDULE 2 - DESIGNATED FUNDS		
Institutional Sustainability Fund		
Opening Balance	4,50,26,603.44	4,09,94,030.16
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	-	40,31,973.26
Less: Utilised during the year	<u>-</u>	<u>-</u>
Program Innovation, Expansion and Staff Development Fund	4,50,26,603.44	4,50,26,603.44
Opening Balance		
Opening Balance	2,94,97,666.67	2,14,57,900.07
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	-	50,39,966.60
Less: Utilised during the year	<u>(37,40,334.97)</u>	<u>-</u>
Asset Replacement and Infrastructure Improvement Fund	2,27,57,531.70	2,64,97,666.67
Opening Balance		
Opening Balance	76,24,592.71	66,16,099.39
Add: Appropriation from General Reserve Fund	-	-
Add: Appropriation from Income and Expenditure Account	-	10,07,993.32
Less: Utilised during the year	<u>(91,910.00)</u>	<u>-</u>
TOTAL	<u>7,53,28,817.89</u>	<u>7,91,49,042.92</u>
SCHEDULE 3 - DEFERRED REVENUE FUNDS		
Deferred Revenue Fund - Assets under projects		
Opening Balance	94,61,249.60	81,11,752.00
Add: Additions during the year	12,86,137.00	51,54,841.60
Less: Amount Transferred to Income and Expenditure Account	<u>(40,02,904.00)</u>	<u>(38,05,344.00)</u>
Deferred Revenue Fund - Prepaid Expenses	67,23,482.60	94,61,249.60
Opening Balance		
Opening Balance	5,46,117.80	1,84,740.00
Add: Additions during the year	1,12,302.74	5,48,117.80
Less: Amount Transferred to Income and Expenditure Account	<u>(3,46,117.80)</u>	<u>(1,84,740.00)</u>
TOTAL	<u>68,35,785.34</u>	<u>1,60,67,367.40</u>



Schedule Forming part of the accounts for the year ended March 31, 2020
(Group Contribution Account)

SCHEDULE 4 - RESTRICTED GRANTS AND CONTRIBUTIONS

Particulars	Opening Balance as at April 01, 2019		Grants Received/ Interest Allocated During the Year	Total	Available/ utilized during the year against			Total	Closing Balance as at March 31, 2020	Amount in ₹
	Unutilized Grants	Grant Received			Expenses	Assets	Prepaid			
LIFE Insurance, Inc. - Unit 1	0.94,891.00	-	-	0.94,891.00	0.94,891.00	-	-	0.94,891.00	-	17,14,211.44
LIFE Insurance, Inc. - Unit 2	-	-	-	-	17,60,791.44	-	-	17,60,791.44	-	1,42,10,127.27
LIFE Insurance, Inc. - Unit 3	-	-	-	-	79,64,493.49	-	-	79,64,493.49	-	21,50,000.00
LIFE Insurance, Inc. - Unit 4	32,34,281.27	-	-	32,34,281.27	1,08,114.88	-	-	1,08,114.88	-	7,85,711.85
LIFE Insurance, Inc. - Unit 5	-	-	-	-	42,282,145.36	-	-	42,282,145.36	-	15,45,187.53
The David and Lucile Packard Foundation-1	12,88,056.85	-	-	12,88,056.85	0.95,34,553.09	-	-	10,50,36,879.08	-	1,52,408.00
The David and Lucile Packard Foundation-2	0.95,34,553.02	-	-	0.95,34,553.02	37,760.00	-	-	37,760.00	-	1,93,320.00
Shri Sri Sai Foundation	5,16,34,278.13	-	-	5,16,34,278.13	77,56,917.26	-	-	79,12,178.14	-	3,486.00
Charities Foundation India 1	1,58,000.81	-	-	1,58,000.81	30,51,903.30	-	-	32,09,904.11	-	1,93,320.00
Charities Foundation India 2	1,58,000.81	-	-	1,58,000.81	1,60,51,000.10	-	-	1,62,09,000.91	-	1,93,320.00
Charities Foundation India 3	1,62,09,000.91	-	-	1,62,09,000.91	0.98,074.07	-	-	1,63,07,074.98	-	1,93,320.00
Charities Foundation India 4	9,36,074.07	-	-	9,36,074.07	31,02,450.24	-	-	12,37,524.31	-	1,93,320.00
Charities Foundation India 5	18,12,460.10	-	-	18,12,460.10	17,113.00	-	-	18,29,573.10	-	17,113.00
Charities Foundation India 6	0.90,000.00	-	-	0.90,000.00	36,18,305.90	-	-	37,08,305.90	-	4,80,550.10
Charities Foundation India 7	14,21,675.20	-	-	14,21,675.20	10,89,321.28	-	-	25,10,996.48	-	2,85,071.28
Charities Foundation India 8	-	-	-	-	3,67,760.00	-	-	3,67,760.00	-	-
Charities Foundation India 9	-	-	-	-	46,45,000.00	-	-	46,45,000.00	-	-
Charities Foundation India 10	-	-	-	-	1,23,150.00	-	-	1,23,150.00	-	-
Charities Foundation India 11	-	-	-	-	48,514.00	-	-	48,514.00	-	-
Charities Foundation India 12	-	-	-	-	8,89,673.44	-	-	8,89,673.44	-	-
Charities Foundation India 13	-	-	-	-	43,74,446.52	-	-	43,74,446.52	-	-
Charities Foundation India 14	-	-	-	-	27,190.00	-	-	27,190.00	-	-
Charities Foundation India 15	-	-	-	-	13,74,43,197.91	-	-	13,74,43,197.91	-	-
Charities Foundation India 16	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 17	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 18	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 19	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 20	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 21	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 22	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 23	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 24	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 25	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 26	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 27	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 28	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 29	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 30	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 31	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 32	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 33	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 34	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 35	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 36	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 37	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 38	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 39	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 40	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 41	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 42	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 43	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 44	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 45	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 46	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 47	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 48	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 49	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 50	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 51	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 52	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 53	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 54	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 55	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 56	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 57	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 58	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 59	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 60	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 61	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 62	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 63	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 64	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 65	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 66	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 67	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 68	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 69	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 70	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 71	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 72	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 73	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 74	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 75	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 76	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 77	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 78	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 79	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 80	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 81	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 82	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 83	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 84	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 85	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 86	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 87	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 88	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 89	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 90	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 91	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 92	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 93	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 94	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 95	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 96	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 97	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 98	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 99	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 100	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 101	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 102	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 103	-	-	-	-	1,12,037.74	-	-	1,12,037.74	-	-
Charities Foundation India 104	-	-	-	-	0.65,197.93	-	-	0.65,197.93	-	-
Charities Foundation India 105	-	-	-	-	1,12,037.74	-	-	1,1		

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021
(Foreign Contribution Account)

TABLE 6 - PROPERTY, PLANT AND EQUIPMENT

Particulars	Gross Block		Accumulated Depreciation		Net Block		Amount in ₹
	As at April 01, 2020	Additions during the year	As at March 31, 2021	Deletions Adjustments	As at March 31, 2021	As at March 31, 2021	
Assets - General Fund							
Information Technology (IT) Equipments	2,36,354.00	-	2,36,354.00	-	1,96,443.00	39,911.00	1,14,796.00
IT Equipment	18,13,438.01	5,800.00	18,19,238.01	-	8,76,254.01	6,41,584.00	12,73,238.00
IT Furniture & Fixtures	3,80,720.54	76,110.00	4,56,830.54	-	1,00,890.54	3,55,990.00	3,21,864.00
IT Assets	1,08,01,253.00	-	1,08,01,253.00	-	52,64,574.00	55,26,679.00	77,69,209.00
TOTAL (A)	1,33,20,775.55	81,910.00	1,34,02,685.55	-	64,38,181.55	69,64,534.00	94,76,357.00
Assets acquired under Projects							
Information Technology (IT) Equipments	1,26,80,869.00	6,78,866.00	1,33,59,735.00	-	1,00,79,088.00	34,30,690.00	58,08,800.00
IT Equipment	46,81,969.14	75,287.00	47,56,276.14	1,000.00	29,29,041.14	19,30,235.00	25,75,295.00
IT Furniture	2,61,209.00	5,10,851.00	7,72,150.00	-	1,70,345.00	1,02,813.00	1,02,218.00
IT Software	1,15,703.80	-	1,15,703.80	-	82,509.00	23,224.80	41,503.80
IT Assets	12,49,583.00	-	12,49,583.00	-	8,76,133.00	8,74,430.00	9,32,087.90
TOTAL (B)	1,62,01,392.74	12,65,137.00	1,74,66,529.74	1,000.00	1,37,42,047.14	67,23,482.90	94,61,749.00
TOTAL (A+B)	3,26,22,168.29	13,47,047.00	3,49,69,215.29	1,000.00	2,01,80,198.69	1,36,88,016.90	1,89,37,206.00
PREVIOUS YEAR	2,88,11,208.69	61,13,736.65	3,49,24,945.34	72,593.00	1,35,04,867.69	1,89,37,308.65	-



BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2021
(Foreign Contribution Account)

Particular	Amount in ₹	
	As at March 31, 2021	As at March 31, 2020
SCHEDULE 5 - CURRENT LIABILITIES AND PROVISIONS		
Sundry Creditors		50,40,892.60
Program Partners	1,60,73,399.02	
Expense Payable	9,456.68	
Statutory Liability	18,45,598.18	11,39,051.92
TDS Payable		
PF Payable	11,88,424.00	5,90,529
Provisions for Gratuity	8,70,787.63	31,025.00
Provisions for Leave Encashment	88,06,638.00	62,70,826.00
Provisions for Interest	35,97,200.00	-
	55,199.00	13,178.00
TOTAL	3,22,46,700.51	1,30,88,702.52
SCHEDULE 7 - INVESTMENTS		
Long Term Investments		
8% GOI Bonds		
Fixed Deposits with KTFDFCL	2,00,00,000.00	2,00,00,000.00
Fixed Deposits with Scheduled Banks*	2,107.40	6,70,02,107.40
	5,92,652.60	5,92,652.80
TOTAL	2,05,94,760.20	8,76,94,760.20
*Includes Rs.5,00,000/- deposit are under lien against HDFC Credit Card		
SCHEDULE 8- CASH AND BANK BALANCES		
Cash Balances :		
Cash in Hand		
Foreign Currency in Hand	14,506.00	6,384.00
Balance in Forex Cards	2,89,786.40	2,85,780.95
	-	-
Balance with Bank:		
Foreign Contribution Bank Accounts	14,84,20,607.77	4,87,70,045.04
Other Bank Accounts	-	-
TOTAL	14,87,24,904.17	4,96,62,169.99
SCHEDULE 9 - ADVANCES RECOVERABLE IN CASH OR		
Program Partners		16,90,743.50
Advance to Vendors and Service Providers		5,05,833.86
Prepaid Expenses	6,12,322.71	6,01,259.80
Advance to Staff	6,24,750.14	1,60,044.16
	1,33,463.02	
TOTAL	13,70,535.87	29,67,881.36
SCHEDULE 10 - OTHER CURRENT ASSETS		
Accrued Interest	74,69,227.75	1,91,22,989.40
TDS Receivables	27,69,049.95	25,00,751.30
TOTAL	1,02,38,277.70	2,16,23,740.70



BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2021
(Foreign Contribution Account)

Particular	Amount in ₹	
	As at March 31, 2021	As at March 31, 2020
SCHEDULE 11 - ESTABLISHMENT EXPENSES		
Audit Fees	5,75,598.00	4,09,738.00
Bank Charges	44,550.87	32,140.46
Courier and Postage	21,370.00	39,603.00
Electricity & Water Charges	3,70,708.00	9,46,782.00
Insurance Expenses-Trustees and Officers Liabilities	41,375.00	8,185.00
Prior Period Expenses	7,687.50	35,428.00
Legal & Professional Charges	7,60,792.00	6,31,877.00
Office Expenses	3,59,496.10	4,34,039.30
Printing & Stationery	1,28,892.00	2,42,170.00
Rent	39,19,280.00	43,84,966.00
Repair & Maintenance	3,71,297.69	6,96,418.22
Staff and Guest Welfare	67,316.04	10,69,353.94
Telephone, Fax and Internet Charges	5,51,499.94	6,32,136.10
Loss on Account of Unauthorised Access to Resources	-	2,17,513.34
Profit/Loss on sale of Assets	-	850.00
Fees, Interest & Penalties	42,021.00	43,048.71
Receivable Written off	-	3,088.00
TOTAL	72,51,684.14	98,48,121.07
SCHEDULE 12 - INFORMATION DISSEMINATION EXPENSES		
Books & Periodicals	3,125.00	2,444.00
Campaigns and Advertisements for Awareness	1,60,11,573.36	73,08,930.56
Giveaways	6,52,661.00	17,58,204.00
License Fees	-	-
Printing and Production of IEC Material	19,18,180.00	12,52,461.00
Website Development	1,04,809.76	37,779.31
TOTAL	1,87,00,358.12	1,03,69,818.87
SCHEDULE 13 - SALARIES AND BENEFITS		
Salaries	5,57,14,789.00	4,72,85,959.00
Mediclaime and Accidental Insurance	8,50,329.41	4,95,787.89
Gratuity	33,90,917.00	9,94,596.00
Leave Encashment*	38,89,512.00	-
Provident Fund Expenses	37,07,200.00	33,16,207.00
Other Benefits and Expenses	12,59,456.63	3,85,383.00
TOTAL	6,89,12,204.04	5,24,78,934.89

*Provision for Leave Encashment as per actuarial valuation was first time adopted in the FY 2020-21.

