

TERRE DES HOMMES GERMANY (Formerly Terre des hommes Germany India Programme)

PUNE

RECEIPTS & PAYMENTS ACCOUNT
For the year 1st April 2021 to 31st March 2022

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	Rs.		Rs.	Rs.
To <u>OPENING BALANCES:</u>			By <u>Project Expenses</u>		
Cash in Hand	-		Capacity Building Workshop for Partners	9,68,229.00	
Cash in Bank -			Psychosocial care and Vocational education for Juveniles at Samvaad centre	13,87,434.00	
- State Bank of India, Delhi	-		Cultural Exchange through Theatre	7,82,850.00	31,38,513.00
- Bank of India, Pune	91,36,375.83				
Advance/Deposit	6,92,147.00	98,28,522.83			
To <u>GRANT RECEIPTS from Donors:</u>			By <u>Administrative Expenses</u>		
A Bread for the World, Germany	7,31,086.00		Office Running Expenses	2,43,131.98	
B Misereor, Germany	14,23,800.00	21,54,886.00	Travel Expenses	63,037.00	
			Legal & Consultancy	19,200.00	
			Media Expenses	2,950.00	3,28,318.98
To Interest received from Bank		2,58,139.00	By <u>Purchase of Fresh Assets</u>		
			By <u>CLOSING BALANCES:</u>		
			Cash in Hand	4,123.00	
			Cash in Bank -		
			- State Bank of India, Delhi	4,657.00	
			- Bank of India, Pune	82,56,935.85	
			Advance/Deposit	5,09,000.00	87,74,715.85
TOTAL.....		1,22,41,547.83	TOTAL.....		1,22,41,547.83

For M. P. CHITALE & CO.
CHARTERED ACCOUNTANTS

Firm regn no. 101851W

NITEENCHANDRA LIMAYE
PARTNER
Membership No. 042353



For TERRE DES HOMMES
GERMANY-INDIA PROGRAMME

INGRID MENDONCA
Regional Co ordinator
South Asia



Date : 04.08.2022
Place : Pune
UDIN : 22042353AOGLP09724

**TERRE DES HOMMES GERMANY (Formerly Terre des hommes
Germany India Programme)**

Balance Sheet as at March 31, 2022

(In relation to the business carried in India)

Particulars	Note No.	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
		(In Rupees)	(In Rupees)
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Capital			
(b) Reserves and surplus	A-1	92,04,436.53	1,08,79,211.50
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other long term liabilities			
(d) Long-term provisions			
4 Current liabilities	A-2		
(a) Short-term borrowings			
(b) Trade payables			
(c) Other current liabilities		519.40	8,44,734.96
(d) Short-term provisions		-	-
TOTAL		92,04,955.93	1,17,23,946.46
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	A-3	4,19,764.56	5,30,952.71
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	A-4	5,09,000.00	5,09,000.00
(e) Other non-current assets		-	-
		9,28,764.56	10,39,952.71
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables (Sundry Debtors)		-	-
(d) Cash and bank balances	A-5	82,65,715.85	91,36,375.83
(e) Short-term loans and advances	A-6	-	1,83,147.00
(f) Other current assets	A-7	10,475.52	13,64,470.92
		82,76,191.37	1,06,83,993.75
TOTAL		92,04,955.93	1,17,23,946.46

Notes to accounts

Part- B

The notes referred to above and accompanying notes form an integral part of the Financial Statements.

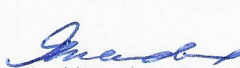
As per our report of even date attached

For M.P.Chitale & Co
Chartered Accountants
Firm Registration No. 101851W


Niteenchandra Limaye
Partner
M.No. 042353



For and on behalf of the Executive Board
Terre des hommes Germany


Ingrid Mendonca
Regional Coordinator
Authorised Signatory



Date : 04.08.2022
Place: Pune
UDIN: 22042353AOGLPO9724

Date : 04.08.2022
Place : Pune

**TERRE DES HOMMES GERMANY (Formerly Terre des hommes Germany
India Programme)**

Statement of Profit and Loss for the year ended March 31, 2022

(In relation to the business carried in India)

Particulars	Note No.	Figures for the period from 01/04/2021 to 31/03/2022 (Current Reporting Period)	Figures for the period from 01/04/2020 to 31/03/2021 (Previous Reporting Period)
		(Rupees In Lakhs)	(Rupees In Lakhs)
I Revenue from operations	A-8	33,19,881.13	1,96,12,279.19
II Other income	A-9	2,58,139.00	3,67,997.00
III Total Revenue (I+II)		35,78,020.13	1,99,80,276.19
IV Expenses:			
Project Grants made	A-10	31,38,513.00	1,46,35,837.23
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense	A-11	-	51,64,896.00
Finance costs		-	-
Depreciation and amortisation expense	A-3	1,09,183.67	1,53,639.22
Other expenses	A-12	3,30,323.46	25,903.74
Total expenses		35,78,020.13	1,99,80,276.19
V Profit before exceptional and extraordinary items and tax (III-IV)		-	-
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V-VI)		-	-
VIII Extraordinary Items		-	-
IX Profit before tax (VII-VIII)		-	-
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Short (Excess) provision of income tax on account of earlier years		-	-
XI Profit/(Loss) for the period from continuing operations (IX-X)		-	-
XII Profit/(Loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/Loss from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit/(Loss) for the period (XI+XIV)		-	-
XVI Earnings per equity share			
(1) Basic		-	-
(2) Diluted		-	-

Notes to accounts

Part- B

The notes referred to above and accompanying notes form an integral part of the Financial Statements

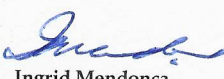
As per our report of even date attached

For M.P.Chitale & Co
Chartered Accountants
Firm Registration No. 101851W


Niteenchandra Limaye
Partner
M.No. 042353



For and on behalf of the Executive Board
Terre des hommes Germany


Ingrid Mendonca
Regional Coordinator
Authorised Signatory



Date : 04.08.2022

Place: Pune

UDIN: 22042353AOGLP09724

Date : 04.08.2022

Place: Pune

TERRE DES HOMMES GERMANY (Formerly Terre des hommes Germany India Programme)

Cash Flow Statement for the year ended on March 31, 2022

(In relation to the business carried in India)

Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
	(In Rupees)	(In Rupees)
A. Cash flows from (used in) operating activities		
Profit before extraordinary items and tax	-	-
Adjustment in Capital (Funds received from Parent Company)	(16,74,774.97)	(8,82,307.67)
Adjustments to profit (loss)		
Adjustments for interest paid	-	-
Adjustments for interest received	(2,58,139.00)	(3,66,597.00)
Adjustments for depreciation and amortisation expense	1,09,183.67	1,53,639.22
Adjustment for Assets discarded	2,004.48	11,620.80
Loss on sale of fixed assets	-	-
Operating profit before working capital changes	(18,21,725.82)	(10,83,644.65)
Adjustments for working capital		
Adjustments for increase (decrease) in short-term loans & advances	1,83,147.00	8,01,353.00
Adjustments for increase (decrease) in current investments	-	-
Adjustments for increase (decrease) in other current assets	13,53,995.40	(3,59,996.10)
Adjustments for increase (decrease) in trade payables	(8,44,215.56)	(17,83,387.65)
Adjustments for increase (decrease) in other current liabilities	-	-
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for increase (decrease) in short-term provisions	-	-
Cash generated from operations	(11,28,798.98)	(24,25,675.40)
Income taxes (paid)/refund	-	-
Net cash flows from (used in) operating activities	(11,28,798.98)	(24,25,675.40)
B. Cash flows from (used in) investing activities		
Purchase of fixed assets	-	-
Sale of fixed assets	-	-
Interest received	2,58,139.00	3,66,597.00
Net cash flows from (used in) investing activities	2,58,139.00	3,66,597.00
C. Cash flows from (used in) financing activities		
Repayment of long-term borrowings	-	-
Repayment of short-term borrowings	-	-
Interest paid	-	-
Net cash flows from (used in) financing activities	-	-
Net increase(decrease) in cash and cash equivalents	(8,70,659.98)	(20,59,078.40)
Cash and cash equivalents at beginning of period	91,36,375.83	1,11,95,454.23
Cash and cash equivalents at end of period	82,65,715.85	91,36,375.83
	(8,70,659.98)	(20,59,078.40)

As per our report of even date attached

For M/s M.P.Chitale & Co

Chartered Accountants

Firm Registration No.101851W

Niteenchandra Limaye

Partner

M.No. 042353



For and on behalf of the Executive Board

Terre des hommes Germany

Ingrid Mendonca
Regional Coordinator
Authorised Signatory



Date : 04.08.2022

Place: Pune

UDIN: 22042353AOGLPO9724

Date : 04.08.2022

Place: Pune

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-1		
Reserves and Surplus		
General Fund		
Contribution from Head office		
Opening Balance	1,08,79,211.50	1,17,61,519.17
Add : Receipts during the Year	-	-
Less: Transfer to co funding projects	-	-
Less: Contribution towards BO expenses	16,74,774.97	8,82,307.67
	92,04,436.53	1,08,79,211.50

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-2		
Current Liabilities		
Other current liabilities		
(a) Group gratuity trust	-	-
(b) Booking and other advances	-	-
(c) Deposits	-	-
(d) Salary and Wages payable	-	-
(e) VAT/ Service Tax /TDS	-	-
(f) Outstanding expenses	-	-
(g) Unutilised Grant Balances from other funding agencies	519.40	8,44,734.96
	519.40	8,44,734.96
Short term provisions		
Provident fund	-	-
Leave encashment	-	-
	-	-
Total	519.40	8,44,734.96

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-4		
Long-term loans and advances		
(a) Telephone deposit	6,000.00	6,000.00
(b) Deposit with Landlord	5,03,000.00	5,03,000.00
Total	5,09,000.00	5,09,000.00



(Amount in Rs.)

Note: A-3 Tangible assets					
Particulars	Office Furniture and Fixture	Equipments	Vehicles	Computers	Total
Tangible assets					
Gross Block					
Opening balance as on 01-04-2020	11,43,390.00	11,50,504.01	13,72,631.00	13,83,422.00	50,49,947.01
Additions	-	-	-	-	-
Deletions	-	-	-	2,32,416.00	2,32,416.00
Adjustment for previous year					-
Closing balance as on 31-03-2021	11,43,390.00	11,50,504.01	13,72,631.00	11,51,006.00	48,17,531.01
Additions	-	-	-	-	-
Deletions	-	29,866.99	-	-	29,866.99
Closing balance as on 31-03-2022	11,43,390.00	11,20,637.02	13,72,631.00	11,51,006.00	47,87,664.02
Depreciation					
Opening balance as on 01-04-2020	10,18,476.52	9,10,318.43	11,10,688.43	13,14,250.90	43,53,734.28
Additions	28,455.77	38,179.61	87,003.84	-	1,53,639.22
Deletions	-	-	-	2,20,795.20	2,20,795.20
Adjustment for previous year					-
Closing balance as on 31-03-2021	10,46,932.29	9,48,498.04	11,97,692.27	10,93,455.70	42,86,578.30
Additions	19,869.00	31,208.67	58,106.00	-	1,09,183.67
Deletions	-	27,862.51	-	-	27,862.51
Adjustment for previous year					-
Closing balance as on 31-03-2022	10,66,801.29	9,51,844.20	12,55,798.27	10,93,455.70	43,67,899.46
Net Block					
As on 31st March 2021	96,457.71	2,02,005.97	1,74,938.73	57,550.30	5,30,952.71
As on 31st March 2022	76,588.71	1,68,792.82	1,16,832.73	57,550.30	4,19,764.56



Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-5		
Cash & Bank balances		
(i) Cash on hand	4,123.00	-
(ii) Balances with banks In savings accounts	82,61,592.85	91,36,375.83
Total	82,65,715.85	91,36,375.83
Fixed Deposits with banks under lien against credit facilities	-	-

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-6		
Short term loans and advances		
(a) Loan to employees	-	-
(b) Advance for expenses	-	1,83,147.00
(c) Advance to joint Venture		
(d) Advances to suppliers (Unsecured, considered good)		
(e) Advances to Firms		
Total	-	1,83,147.00

Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
	Note: A-7	
Other current assets		
(a) Advance Tax / TDS (Net)	-	-
(b) Deposits	-	-
(c) Prepaid expenses	-	-
(d) Recoverable from funding agencies	10,475.52	13,64,470.92
Total	10,475.52	13,64,470.92



Notes to Accounts

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-8		
Revenue from operations		
(a) Sale of goods manufactured		
(b) Sale of goods traded	-	-
(c.)Sale or supply of services		
(d) Contribution from Head Office	16,74,774.97	8,82,307.67
(e) Contribution from Third Party Agencies - Project Payments	15,83,221.20	1,45,50,988.13
(f) Contribution from Third Party Agencies - Admin Cost	61,884.96	41,78,983.39
Total	33,19,881.13	1,96,12,279.19

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-9		
Other income		
(a) Interest income	2,58,139.00	3,66,597.00
(b) Sale of Scrap	-	1,400.00
(c) Miscellaneous Income	-	
Total	2,58,139.00	3,67,997.00

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-10		
Project grants		
(a) Discretionary and Regular projects	23,55,663.00	2,60,958.00
(b) Cofunding projects	-	1,31,37,369.23
(c) Special donation projects	7,82,850.00	12,37,510.00
Total	31,38,513.00	1,46,35,837.23



Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-11		
Employee benefit expenses		
(a) Salaries and wages	-	46,58,070.00
(b) Contribution to provident fund and E.S.I.	-	5,06,826.00
(c) Welfare expenses	-	-
(d) Leave encashment	-	-
(e) Gratuity	-	-
(f) Bonus and Exgratia	-	-
Total	-	51,64,896.00

Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of previous Financial Year ending on March 31, 2021
Note: A-12		
Other expenses		
(a) Travelling ,conveyance and vehicle	63,037.00	7,816.00
(b) Conference/Representation expenses	-	-
(c)Temporary Staff/ Interview and Training expenses	-	-
(d) Rent	-	-
(e) Gas, Electricity and Water	-	-
(f) Cleaning	-	-
(g) Maint. & Repair to Equipments	-	-
(h) Maint. & Repair to Computer	-	-
(i) Maint. & Repair to Vehicle	-	-
(j) Maint. & Repair to Others	2,38,012.98	200.00
(k)Communication expenses (Telephone, Email)	766.00	-
(l) Stationery/ subscription	-	4,166.00
(m) Software/ IT expenses	-	-
(n) Insurance	-	-
(o) Membership fees	-	-
(p) Legal and Consultany	19,200.00	-
(q) Audit fees	-	-
(r) Media expenses	2,950.00	-
(s) Evaluation charges	-	-
(t) Translation charges	-	-
(u) Postage and Courier	-	-
(v) Net gain/loss on sale of investments	-	-
(w) Expenses for Osnabruck Office	-	-
(x)Bank charges	4,353.00	2,100.94
(y) Assets discarded	2,004.48	11,620.80
Total	3,30,323.46	25,903.74



Note A-13 : Ratios

Sr.No.	Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of Previous Financial Year ending on March 31, 2021
(a)	Current ratio N:Current Assets D:Current Liabilities	15,934.14 82,76,191.37 519.40	12.65 1,06,83,993.75 8,44,734.96
	Where Current Assets includes Inventories, Trade Receivables, Cash & Cash Equivalent, Short term Loans and		
	Where Current Liabilities includes Trade Payables, Short term provision, Short term Loans & Other Current		
	Variance: The Current Liabilities have reduced disproportionately.		
(b)	Debt/Equity N:Debt (Borrowings+Leases) D:Net Worth	NA - 92,04,436.53	NA - 1,08,79,211.50
	Where the debt includes the long term borrowing raised by the company.		
	Where the Net Worth means the value of all of assets, minus the total of all the liabilities.		
	Variance: No Debts available, so Debt/Equity ratio not applicable.		
(c)	DSCR N:PBDIT D:Total Debt	NA 1,09,183.67 -	NA 1,53,639.22 -
	Where Profit Before Depreciation, Interest and Tax (PBDIT) is earning available before deducting Depreciation,		
	Where the debt includes the long term borrowing raised by the company.		
	Variance: No Debts raised/ outstanding and there is no profit , so DSCR ratio will not be applicable.		
(d)	Return on Equity (ROE) N:Net Profit/PAT D:Shareholders Equity	NA - 92,04,436.53	NA - 1,08,79,211.50
	Where Net Profit (Profit After Tax) is earning available to the equity shareholders after deducting all the expenses		
	Where the Shareholders Equity means the value of all of assets, minus the total of all the liabilities.		
	Variance:		
(e)	Inventory Turnover Ratio N:Cost of Goods Sold D:Average Inventory	NA - -	NA - -
	Where Cost of Goods Sold includes purchases of raw & stock in trade and change in inventory of raw material,		
	Variance:		
(f)	Trade Receivables Turnover Ratio N:Net Credit Sales D:Average Account Receivables	NA - -	NA - -
	Where the Net Credit Sales included income recognise from the sale of products on credit basis exclusively		
	Where Average Account Receivables is the average of opening and closing of account receivables.		
	Variance:		
(g)	Trade Payables Turnover Ratio N:Net Credit Purchases D:Average Accounts Payables	NA - -	NA - -
	Where Net Credit Purchases includes the purchases of raw material and stock in trade on credit basis.		
	Where Average Account Payables is the average of opening and closing of account payables.		
	Variance:		
(h)	Net Capital Turnover Ratio N:Net Sales D:Net Assets(Total Assets-Outside Liabilities)	NA - 92,04,436.53	NA - 1,08,79,211.50
	Where Net sales includes the income recognised from the sale of products.		
	Variance:		
(i)	Net Profit Ratio N:Profit after tax D:Net Sales	NA - -	NA - -
	Where Profit after tax includes the profit after adjusting the extraordinary items and taxes.		
	Variance:		



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Sr.No.	Particulars	Figures as at the end of current Financial Year ending on March 31, 2022	Figures as at the end of Previous Financial Year ending on March 31, 2021
(j)	ROCE	NA	NA
	N: EBIT (Net of Taxes)	-	-
	D: Capital Employed	92,04,436.53	1,08,79,211.50
	Where the Earning Before Interest and Taxes (EBIT) includes Variance:		
(k)	Return on Investment	NA	NA
	N: Net Profit/PAT	-	-
	D: Average Assets	4,75,358.64	6,13,582.72
	Where Profit after tax includes the profit after adjusting the extraordinary items and taxes. Where Average Assets is the average of opening and closing of all assets. Variance:		

Note A-14:

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Branch Office to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Branch Office (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. The Company has not received any fund from any person(s) or entity(ies), including Foreign entities (Funding Parties) with the understanding whether recorded in writing or otherwise, that the Company shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note A-15 :

The Branch Office has complied with the relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).

