

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

**PUNE**

**RECEIPTS & PAYMENTS ACCOUNT**  
**For the year 1st April 2020 to 31st March 2021**

RECEIPTS		AMOUNT		PAYMENTS		AMOUNT	
		Rs.	Rs.			Rs.	Rs.
<b>TO OPENING BALANCES:</b>				Acc.			
Cash		-		100 Personnel / Salaries			51,64,896.00
Bank	1,11,95,454.23			210 Travel Expenses			7,816.00
Advance/loan/Deposit	14,93,500.00	1,26,88,954.23		205 Conference/Representation			-
				102 Temporary Staff/ Vocational Training			-
<b>TO RECEIPTS</b>				120 Office Running Expenses			2,300.94
A Receipts from Osnabruck Office			0.00	120 Maint. & Repair Equipment			-
B Repayments from Project Partners			0.00	120 Stationery			4,166.00
C Receipts from Other Contributors		1,67,42,661.77		120 Vehicle Expenses			-
D Interest received from Bank Project BFTW bank Interest			3,66,597.00	135 IT Expenses			-
Income Tax payable				140 Insurance / Membership Fee			-
<b>TO OTHER INCOMES</b>				140 Legal & Consultancy			-
- Miscellaneous receipts	1,400.00		1,400.00	200 Media Expenses			-
- scrap sales / other receipts	-			216 Evaluation /Consult/Conceptions / Honoraria			-
Receivable - TDS Received			20,000.00	220 Forwarding & Mailing Charges			-
				240 Investments			-
				255 Project Payments			1,48,11,911.23
				003 Expenses for Osnabruck Office A/c			-
				Income Tax paid			
				Receivable - Tax deducted at Source			
				PF Payable paid			-
				<b>BY CLOSING BALANCES</b>			
				Cash in Hand			-
				Cash in bank Accounts		91,36,375.83	
				Advance/loan/Deposit		6,92,147.00	98,28,522.83
<b>TOTAL.....</b>			<b>2,98,19,613.00</b>	<b>TOTAL.....</b>			<b>2,98,19,613.00</b>

**For M. P. CHITALE & CO.**  
**CHARTERED ACCOUNTANTS**  
 Firm regn no : 101851W

*Nimay*

**NITEENCHANDRA LIMAYE**  
**PARTNER**  
 Membership No. 042353



**For TERRE DES HOMMES**  
**GERMANY- INDIA PROGRAMME**

*Ingrid Mendonca*  
**INGRID MENDONCA**  
 Regional Co ordinator  
 South Asia



Date : 20/07/2021  
 Place : Pune  
 UDIN : 21042353AAAADK6507

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

**Balance Sheet as at March 31, 2021**

(In relation to the business carried in India)

Particulars	Note No.	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of previous Financial Year ending on March 31, 2020
		(In Rupees)	(In Rupees)
<b>I EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Capital			
(b) Reserves and surplus	A-1	1,08,79,211.50	1,17,61,519.17
(c) Money received against share warrants			
<b>2 Share application money pending allotment</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other long term liabilities			
(d) Long-term provisions			
<b>4 Current liabilities</b>	A-2		
(a) Short-term borrowings			
(b) Trade payables			
(c) Other current liabilities		8,44,734.96	26,28,122.61
(d) Short-term provisions		-	-
<b>TOTAL</b>		<b>1,17,23,946.46</b>	<b>1,43,89,641.78</b>
<b>II APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	A-3	5,30,952.71	6,96,212.73
(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		-	-
		10,39,952.71	12,05,212.73
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables (Sundry Debtors)		-	-
(d) Cash and bank balances	A-5	91,36,375.83	1,11,95,454.23
(e) Short-term loans and advances	A-6	1,83,147.00	9,84,500.00
(f) Other current assets	A-7	13,64,470.92	10,04,474.82
		1,06,83,993.75	1,31,84,429.05
<b>TOTAL</b>		<b>1,17,23,946.46</b>	<b>1,43,89,641.78</b>

Notes to accounts

Part- B & C

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

Date : 20.07.2021

Place: Pune

UDIN : 21042353AAAADK6507



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

Ingrid Mendonca  
Regional Coordinator  
Authorised Signatory

Date : 20.07.2021

Place : Pune





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

**Statement of Profit and Loss for the year ended March 31, 2021**

(In relation to the business carried in India)

Particulars	Note No.	Figures for the period from 01/04/2020 to 31/03/2021 (Current Reporting Period)	Figures for the period from 01/04/2019 to 31/03/2020 (Previous Reporting Period)
		(In Rupees)	(In Rupees)
I Revenue from operations	A-8	1,96,12,279.19	2,64,37,978.62
II Other income	A-9	3,67,997.00	2,82,722.44
III <b>Total Revenue (I+II)</b>		<b>1,99,80,276.19</b>	<b>2,67,20,701.06</b>
IV <b>Expenses:</b>			
Project Grants made	A-10	1,46,35,837.23	2,63,81,297.71
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	82,405.00
Finance costs		-	-
Depreciation and amortisation expense	A-3	1,53,639.22	2,22,803.33
Other expenses	A-12	25,903.74	34,195.02
<b>Total expenses</b>		<b>1,99,80,276.19</b>	<b>2,67,20,701.06</b>
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 <b>Profit/(Loss) for the period (XI+XIV)</b>		<b>-</b>	<b>-</b>
XVI Earnings per equity share			
(1) Basic		-	-
(2) Diluted		-	-

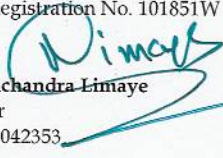
Notes to accounts

Part- B & C

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

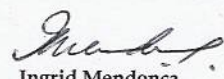
As per our report of even date attached

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 : 20.07.2021

Place: Pune

UDIN : 21042353AAAADK6507

Date : 20.07.2021

Place: Pune

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

**Cash Flow Statement for the year ended on March 31, 2021**

(In relation to the business carried in India)

Particulars	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of previous Financial Year ending on March 31, 2020
	(In Rupees)	(In Rupees)
<b>A. Cash flows from (used in) operating activities</b>		
Profit before extraordinary items and tax	-	-
Adjustment in Capital (Funds received from Parent Company)	(8,82,307.67)	40,82,753.09
<b>Adjustments to profit (loss)</b>		
Adjustments for interest paid	-	-
Adjustments for interest received	(3,66,597.00)	(2,82,722.44)
Adjustments for depreciation and amortisation expense	1,53,639.22	2,22,803.33
Adjustment for Assets discarded	11,620.80	12,312.04
Loss on sale of fixed assets	-	-
<b>Operating profit before working capital changes</b>	<b>(10,83,644.65)</b>	<b>40,35,146.02</b>
<b>Adjustments for working capital</b>		
Adjustments for increase (decrease) in short-term loans & advances	8,01,353.00	(7,01,353.00)
Adjustments for increase (decrease) in current investments	-	-
Adjustments for increase (decrease) in other current assets	(3,59,996.10)	(76,943.19)
Adjustments for increase (decrease) in trade payables	(17,83,387.65)	22,58,844.35
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	-	-
<b>Cash generated from operations</b>	<b>(24,25,675.40)</b>	<b>55,15,694.18</b>
Income taxes (paid)/refund	-	-
<b>Net cash flows from (used in) operating activities</b>	<b>(24,25,675.40)</b>	<b>55,15,694.18</b>
<b>B. Cash flows from (used in) investing activities</b>		
Purchase of fixed assets	-	-
Sale of fixed assets	-	-
Interest received	3,66,597.00	2,82,722.44
<b>Net cash flows from (used in) investing activities</b>	<b>3,66,597.00</b>	<b>2,82,722.44</b>
<b>C. Cash flows from (used in) financing activities</b>		
Repayment of long-term borrowings	-	-
Repayment of short-term borrowings	-	-
Interest paid	-	-
<b>Net cash flows from (used in) financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase(decrease) in cash and cash equivalents</b>	<b>(20,59,078.40)</b>	<b>57,98,416.62</b>
Cash and cash equivalents at beginning of period	1,11,95,454.23	53,97,037.61
Cash and cash equivalents at end of period	91,36,375.83	1,11,95,454.23
	<b>(20,59,078.40)</b>	<b>57,98,416.62</b>

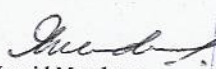
As per our report of even date attached  
For M/s M.P.Chitale & Co  
Chartered Accountants  
Firm Registration No.101851W

  
Niteenchandra Limaye  
Partner  
M.No. 042883



Date : 20.07.2021  
Place: Pune  
UDIN : 21042353AAAADK6507

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

  
Ingrid Mendonca  
Regional Coordinator  
Authorised Signatory



Date : 20.07.2021  
Place: Pune



Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-1</b>		
<b>Reserves and Surplus</b>		
<b>General Fund</b>		
<b>Contribution from Head office</b>		
Opening Balance	1,17,61,519.17	76,78,766.08
Add : Receipts during the Year	-	-
Less: Transfer to co funding projects	-	-
Less: Contribution towards BO expenses	8,82,307.67	(40,82,753.09)
	<b>1,08,79,211.50</b>	<b>1,17,61,519.17</b>

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-2</b>		
<b>Current Liabilities</b>		
<b>Other current liabilities</b>		
(a) Group gratuity trust	-	-
(b) Booking and other advances	-	-
(c) Deposits	-	-
(d) Salary and Wages payable	-	-
(e) VAT/ Service Tax /TDS	-	-
(f) Outstanding expenses	-	1,76,074.00
(g) Unutilised Grant Balances from other funding agencies	8,44,734.96	24,52,048.61
	<b>8,44,734.96</b>	<b>26,28,122.61</b>
<b>Short term provisions</b>		
Provident fund	-	-
Leave encashment	-	-
	-	-
<b>Total</b>	<b>8,44,734.96</b>	<b>26,28,122.61</b>

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-4</b>		
<b>Long-term loans and advances</b>		
(a) Telephone deposit	6,000.00	6,000.00
(b) Deposit with Landlord	5,03,000.00	5,03,000.00
<b>Total</b>	<b>5,09,000.00</b>	<b>5,09,000.00</b>



Particulars	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-5</b>		
<b>Cash &amp; Bank balances</b>		
(i) Cash on hand	-	-
(ii) Balances with banks In savings accounts	91,36,375.83	1,11,95,454.23
<b>Total</b>	<b>91,36,375.83</b>	<b>1,11,95,454.23</b>
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, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-6</b>		
<b>Short term loans and advances</b>		
(a) Loan to employees	-	-
(b) Advance for expenses	1,83,147.00	9,84,500.00
(c) Advance to joint Venture		
(d) Advances to suppliers ( Unsecured, considered good)		
(e) Advances to Firms		
<b>Total</b>	<b>1,83,147.00</b>	<b>9,84,500.00</b>

Particulars	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
	<b>Note: A-7</b>	
<b>Other current assets</b>		
(a) Advance Tax / TDS (Net)	-	20,000.00
(b) Deposits	-	-
(c) Prepaid expenses	-	-
(d) Recoverable from funding agencies	13,64,470.92	9,84,474.82
<b>Total</b>	<b>13,64,470.92</b>	<b>10,04,474.82</b>



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## Notes to Accounts

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-8</b>		
<b>Revenue from operations</b>		
(a) Sale of goods manufactured		
(b) Sale of goods traded	-	-
(c) Sale or supply of services		
(d) Contribution from Head Office	8,82,307.67	(40,82,753.09)
(e) Contribution from Third Party Agencies - Project Payments	1,45,50,988.13	2,62,05,223.71
(f) Contribution from Third Party Agencies - Admin Cost	41,78,983.39	43,15,508.00
<b>Total</b>	<b>1,96,12,279.19</b>	<b>2,64,37,978.62</b>

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-9</b>		
<b>Other income</b>		
(a) Interest income	3,66,597.00	2,82,722.44
(b) Sale of Scrap	1,400.00	-
(c) Miscellaneous Income	-	
<b>Total</b>	<b>3,67,997.00</b>	<b>2,82,722.44</b>

Particulars	In Rupees	In Rupees
	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-10</b>		
<b>Project grants</b>		
(a) Discretionary projects	2,60,958.00	-
(b) Cofunding projects	1,31,37,369.23	2,57,99,407.71
(c) Special donation projects	12,37,510.00	5,81,890.00
<b>Total</b>	<b>1,46,35,837.23</b>	<b>2,63,81,297.71</b>



Particulars	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-11</b>		
<b>Employee benefit expenses</b>		
(a) Salaries and wages	46,58,070.00	-
(b) Contribution to provident fund and E.S.I.	5,06,826.00	82,405.00
(c) Welfare expenses	-	-
(d) Leave encashment	-	-
(e) Gratuity	-	-
(f) Bonus and Exgratia	-	-
<b>Total</b>	<b>51,64,896.00</b>	<b>82,405.00</b>

Particulars	Figures as at the end of current Financial Year ending on March 31, 2021	Figures as at the end of current Financial Year ending on March 31, 2020
<b>Note: A-12</b>		
<b>Other expenses</b>		
(a) Travelling ,conveyance and vehicle	7,816.00	16,500.00
(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	200.00	-
(k) Communication expenses (Telephone, Email)	-	-
(l) Stationery/subscription	4,166.00	-
(m) Software/ IT expenses	-	-
(n) Insurance	-	-
(o) Membership fees	-	-
(p) Legal and Consultany	-	-
(q) Audit fees	-	-
(r) Media expenses	-	-
(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	2,100.94	5,382.98
(y) Assets discarded	11,620.80	12,312.04
<b>Total</b>	<b>25,903.74</b>	<b>34,195.02</b>





(Amount in Rs.)

Note: A-3 Tangible assets					
Particulars	Office Furniture and Fixture	Equipments	Vehicles	Computers	Total
<b>Tangible assets</b>					
<b>Gross Block</b>					
Opening balance as on 01-04-2019	11,56,049.00	13,66,781.00	14,25,946.00	18,63,019.00	58,11,795.00
Additions	-	-	-	-	-
Deletions		26,566.99		2,10,000.00	2,36,566.99
Adjustment for previous year	12,659.00	1,89,710.00	53,315.00	2,69,597.00	5,25,281.00
Closing balance as on 31-03-2020	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
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
<b>Depreciation</b>					
Opening balance as on 01-04-2019	9,91,638.13	11,16,549.38	10,33,859.82	17,38,419.57	48,80,466.90
Additions	39,497.38	46,239.85	1,30,143.75	6,922.35	2,22,803.33
Deletions		24,754.95		1,99,500.00	2,24,254.95
Adjustment for previous year	12,658.99	2,27,715.85	53,315.14	2,31,591.02	5,25,281.00
Closing balance as on 31-03-2019	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 31-03-2020	10,46,932.29	9,48,498.04	11,97,692.27	10,93,455.70	42,86,578.30
<b>Net Block</b>					
As on 31st March 2019	1,24,913.48	2,40,185.58	2,61,942.57	69,171.10	6,96,212.73
As on 31st March 2020	96,457.71	2,02,005.97	1,74,938.73	57,550.30	5,30,952.71



**Appendix 1 - Notes to Auditor's Certificate on Foreign Contribution Regulation Act, 2010**

1. This Certificate is issued in accordance with the terms of our engagement letter reference dated April 12, 2021.

**Management's Responsibility**

2. The Branch Office's Management is responsible for the compilation of the information referred in our certificate dated July 20, 2021, maintenance of separate books of account and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Amendment Rules, 2015 (the "Rules"), as applicable and preparation of these financial statements, based on the said set of accounts and records, are in accordance with the accounting principles generally accepted in India.
3. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

4. We have examined the books of account and other relevant records and documents maintained by the Branch Office in the normal course of its business for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.
5. This certificate is based on our examination the financial statements attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Branch Office.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements





Restriction on Use

8. This certificate has been issued at the request of the Branch Office for submission to Secretary to the Government of India, Ministry of Home Affairs and is not to be used for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

Place: Pune  
Date: July 20, 2021



**For M.P. Chitale & Co.**  
**Chartered Accountants**  
F.R.No.: 101851W

  
**Niteenchandra Limaye**  
**Partner**

M.No. : 042353

UDIN:

21042353AAAADK6507