

Equal, self-determined and free

TERRE DES FEMMES

Financial Report 2018

Finances: Revenues

The income of TERRE DES FEMMES consists mainly of donations as well as support and membership fees, grants for projects and sales proceeds.

Donations and Contributions

Without the forwarded grants and donations, voluntary contributions such as donations, sponsorship and membership fees account for over 75% of TDF's income. The income from donations could be increased in 2018, also thanks to a major donation. In addition, the total of membership fees increased. These funds form the financial basis of the association and guarantee that TDF can work for women's rights in an independent and impartial manner.

Donations for TDF Cooperation Projects Abroad

Cooperation with projects abroad was expanded in 2018 and a total of €163,582 in donations was forwarded (2017: €108,329). The largest share of the funds went into the construction of a women's shelter in Mali (€78,880). In addition, the projects against FGM in Burkina Faso (22,529 €) and Sierra Leone (18,000 €) received the most forwarded donations.

Grants and Forwarding of Grants

TDF does not receive continuous grants, but must apply for funds for various projects. In 2018 this share was reduced. One reason for this was that the CHANGE Plus project, which was co-financed by the EU, ended at the beginning of 2018. Fortunately, the follow-up project Let's CHANGE, which started in autumn 2018, was approved. Since TDF has taken over the project coordination for the project and 80% of the approved grant is forwarded to the partner projects at the beginning of the project, the total amount of forwarded project funds for 2018 has increased significantly. With "Gender ABC" a second EU project was approved, which also started in autumn.

In 2018, TDF received funding from the Federal Ministry for Economic Cooperation and Development (BMZ), the Hessian Ministry of Culture, the Ministry of Social Affairs and Integration of Baden-Württemberg and the Bavarian State Chancellery. In addition, Aktion Mensch's funding for two projects continues and TDF received grants from other foundations and associations, such as Sternstunden e.V.

Proceeds and Other Income

TDF generates income from the sale of articles for the flag campaign, information and teaching materials and books, among other things. In 2018, TDF generated slightly less revenues than in the previous year. The TERRE DES FEMMES FOUNDATION again distributed dividends to the association in 2018. In addition, TDF again received grants from monetary reserves (€ 21,310.00), albeit at a lower level than in the previous year (2017: € 36,710.00).

TDF Revenues in €	ACTUAL 2018 Jan-Dec	ACTUAL 2017 Jan-Dec
Donations		
Donations & support contributions	1,256,919.56	1,121,026.56
Donations for cooperation projects abroad	163,581.77	108,328.61
Grants		
Grants from EU, federal and state ministries, foundations and funding institutions	302,156.97	472,011.81
Grants to be passed on to project partners	596,008.75	44,028.80
Grants for the TDF Film Festival	74,000.00	74,000.00
Member contributions	274,543.76	269,516.27
Proceeds		
Sales revenue (materials, flyers, books, etc.)	54,952.71	64,854.17
Revenue from events, campaigns, other	31,106.92	28,627.88
Money placed on TDF	21,310.00	36,710.00
Inheritances	0.00	0.00
Other revenue (groups of towns, foundation, etc.)	17,452.57	21,894.01
Total amount	2,792,033.01	2,240,998.11

More graphics can be found in the original German financial report.

Finances: Expenses

The expenses incurred for the work of TERRE DES FEMMES e. V. were subdivided into the areas of content work, as well as administrative and fundraising costs. For cost reasons, TDF has not yet applied for a donation seal of approval, e.g. from the German Central Institute for Social Issues (DZI), but is following the DZI guidelines when breaking down its expenditure. TDF also participates in the "Initiative Transparent Civil Society". In addition, TDF carries out an annual external audit.

Costs for the content work

In 2018, 83.5% of the total expenditure went directly into the content work of TERRE DES FEMMES. The individual area that received the most funds in 2018 is the area of female genital mutilation, which is the home of the EU project Let's CHANGE and to which the expenses for the forwarding of project funds are also allocated. In addition, the area of International Cooperation had the most expenditure, which includes the costs of coordination work in Germany as well as forwarded grant funds and donations for international cooperation projects as expenses. There was also a further slight increase in expenditure in the area of women's rights in general, which includes the

expenditure of the TDF Documentation Centre, but also public relations work on all topics that are not assigned to one of the priority areas.

Administrative and Infrastructure Expenditure

In order to be able to carry out the substantive work efficiently and sustainably, expenditure in the administrative area, such as in the field of accounting and financial control, is necessary and important. In 2018, the percentage of administrative costs decreased to only 10.6 % of expenditure.

Fundraising Expenditure

Expenditure in the area of fundraising is necessary to raise sufficient funds to ensure the long-term continuation of the work. In addition to the salary costs for employees in this area, the expenses include the costs for advertising materials, costs for donation mailings or the donation service and amount to 6% of the total expenses. Compared to the previous year, the share of costs has also decreased. In total, expenditure in the administrative and fundraising area of TDF amounts to 16.6 % and has fallen in percentage terms compared with the previous year. This means that these expenses are well below the limit of 30 % set by the DZI for reasonable advertising and administrative expenses and fall into the category of "reasonable costs". TERRE DES FEMMES endeavors to keep these unavoidable costs as low as possible in order to enable it to work efficiently.

TDF Expenses in €	ACTUAL 2018 Jan-Dec	ACTUAL 2017 Jan-Dec
Expenses Content Work		
Genital Mutilation incl. forwarding to project partners (444,625.22 €)	650.680,79	291,308.00
International Cooperation incl. forwarded donations & grants to partner projects (314,965.30 €)	466.328,47	370,914.76
Women's rights in general, documentation centre, public relations	315.575,33	309,716.08
Equality and Integration	257.880,18	229,535.50
Counselling centre	215.683,16	157,520.01
Honor Crimes	159.148,32	222,734.03
Film Festival FrauenWelten (2019 Tübingen & Preparation 2020 Berlin)	145.638,73	118,389.59
Trafficking in Women and Prostitution	75.021,16	59,275.29
Domestic and Sexualized Violence	37.936,92	47,928.37
City Group Work	20.610,19	21,298.20
Fundraising Costs		
Expenses for donation service, fundraising actions, foundation, etc.	168.030,90	160,673.15
Administrative and Infrastructure Expenses		
Expenses for management, board of directors, accounting, member administration, etc.	296.734,20	284,034.19
Total amount	2.809.268,35	2,273,327.18

More graphics can be found in the original German financial report.

Finances: Balance sheet and profit and loss account

TERRE DES FEMMES e. V. has been preparing an annual balance sheet since 2007. After preparing the financial statements, TDF has a voluntary external audit carried out in addition to the voluntary cash audit by association members. For the year 2018 this was again carried out by the auditing company Dr. Krause & Partner GmbH. In the audit certificate of the final report, this company comes to the following conclusion: "In accordance with §322 III 1 HGB, we declare that our audit has not led to any objections to the correctness of the annual financial statements". All income and expenses for the year 2019 are also shown in the following income statement. In 2018, the year ended with a deficit of € 17,235.33. Although this is again a negative result, a clear positive trend can be seen compared to previous years. Sufficient reserves and own funds are still available.

Balance					
Assets	31.12.2018	31.12.2017	Liabilities	31.12.2018	31.12.2017
A Fixed Capital			A Club Capital		
I Intangible Fixed Assets	3,341.87 €	6.475,22 €	Club Capital as at 01.01.	54.519.93 €	86.848,99 €
II Tangible Assets (Office Furniture & Equipment)	15,896.30 €	27.979,58 €	Withdrawal of/ Allocation to Club Capital	-17,235.33 €	-32.329,06€
III Financial Assets (other Financial Assets)	1.00 €	1,00 €		37,284.60 €	54.519,93 €
	19,239.17 €	34.455,80€	B Reserves		
			Reserves as per §62 para. 1 Nr.3 AO	270,000.00 €	270.000,00 €
B Liquid Assets			C Special Reserves from Allowances for the Financing of Tangible Fixed Assets	4,344.74 €	7.922,88 €
I Receivables and other Fixed Assets					
1 Receivables from Deliverable & Performance	14,054.37 €	16.026,18 €	D Accrued Liabilities	40,600.00 €	42.600,00 €
2 Other Fixed Assets	48,155.70 €	69.086,79 €			
			E Liabilities		
			1 Liabilities towards Creditor Institutes	- €	31,55 €
II Cash Assets, Bank Balances	910,442.72 €	867.764,33 €	1 Liabilities from Deliverable and Performance	24,872.67 €	21.388,55 €
C Accruals and Deferrals	1,164.17 €	160,00 €	2 Liabilities from Earmarked Funds	507,310.12 €	547.636,61 €
	973,816.96 €	953.037,30€	2 Other Liabilities	103,458.00 €	38.207,58 €
			F Accruals and Deferrals	635,640.79 €	607.264,29 €
				5,186.00 €	5.186,00 €
	993,056.13 €	987.493,10€		993,056.13 €	987.493,10 €

Profit and Loss Account	2018	2017
1. Sales Revenues	83,288.86 €	92.869,35 €
2. Donations and Project Donations	1,420,501.33 €	1.229.355,17 €
3. Revenues from Inheritances and Fines	21,310.00 €	36.710,00 €
4. Grants	974,165.72 €	592.040,61 €
5. Membership Fees	274,543.76 €	269.516,27 €
6. Other Operating Revenues	64,700.52 €	61.210,78€
7. Purchases		
a) Expenses for Drawn Goods	-51,751.29 €	-46.136,54 €
b) Expenses for Benefits	-106,288.88 €	-104.776,39 €
8. Personnel Expenses		
a) Salaries and Wages	-1,147,834.73 €	-1.195.403,17 €
b) Payroll Deductions and Retirement Provision	-266,607.25 €	-272.927,40 €
Interim Result	1,266,028.04 €	662.458,68 €
9. Amortization of Intangible Fixed Assets of Noncurrent Assets and Tangible Assets	-18,032.72 €	-16.111,41 €
10. Other Operating Expenses	-489,056.86 €	-501.497,92 €
11. Forwarding of Project Donations & Grants	-776,782.84 €	-177.771,31 €
Interim Result	-17,844.38 €	-32.921,96 €
12. Other Interest Rates and Similar Revenues	609.05 €	592,90€
13. Interest Rates and Similar Expenses		
Financial result	609.05 €	592,90 €
14. Result after Taxes/Net Loss of the Year/Net Profit of the Year	-17,235.33 €	- 32.329,06€

Salaries at TERRE DES FEMMES

TDF wants to pay its employees a fair salary for their work, but TDF is nevertheless committed to the careful handling of funds. For this reason, salaries are based on the collective wage agreement for the public sector (TVöD). For a full-time position, an administrative employee without a managerial function receives between €34,000 gross and €47,000 gross per year, a consultant between €42,000 and €56,000 gross. TDF has a managing director and three heads of department, who earn an average of €63,000 gross per full-time position. In addition, the statutory employer's contributions of approx. 22% must be paid. Depending on the economic situation of the association, the one-off annual special payment provided for in the TVöD is paid out to the employees. In 2018, TDF has not paid out any special payment.