



Annual Report 2021



Our vision for every child: life in all its fullness. Our prayer for every heart: the will to make it so.

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Publishing Information

Gender equality is a top priority for World Vision. We have therefore made every effort to phrase all texts in this publication in a gender-sensitive manner. Should we have fallen short of this endeavor at one point or another, the wording is still intended to be gender-inclusive.

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Looking Back

World Vision
International
Key Figures

2021



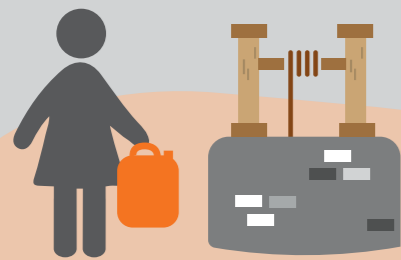
more than
3.2 million
sponsored children



35,000
World Vision employees

3 million

people received access to clean water



7.9 million

people in 29 countries
received food aid

In **27** countries

World Vision initiated "farmer-managed natural regeneration" projects. World Vision Germany alone had the privilege to improve the quality of life for over 600,000 people until 2021 through this re-vegetation method.

Info: [worldvision.de/umwelt](https://www.worldvision.de/umwelt)



Active in

1000

countries

72 million

people received critical support to fight the coronavirus pandemic through the end of 2021, as part of the largest relief effort in the history of World Vision.



72 disaster relief missions
for 30.1 million people



Treatment of

248,781

children suffering from acute malnutrition



Children are a blessing from above.
William Shakespeare

Report of the Supervisory Board

Dear Reader,

Let the following pages inspire you to learn more about the work of World Vision Germany in the challenging year 2021. The COVID-19 pandemic necessitated the largest global relief effort in the 70-year history of World Vision. In almost all projects, the effects of the pandemic are being felt and yet, in collaboration with village communities and local partners, the causes of poverty have been successfully addressed.

Activities of the Supervisory Board

The nine members of the Supervisory Board convened four times during the 2021 fiscal year. The focus was on the process and the adoption of the 2026 strategy (for more information, see: "Organization and sponsorship").

Changes in the Executive Board

The following members were confirmed by the General Assembly for another term as Executive Board members: Sr. M. Anna Schenck CJ, Dr. Rolf Scheffels

and Martin Scholich. Victoria Diekkamp-Reimann was elected to the Executive Board by the General Assembly for a first term of office. Dr. Marcus Dahmen left the Executive Board in June.

Financial Statements

The financial statements were approved by the General Assembly. The actions of the Supervisory and Executive Boards were approved.

Expansion of the Board of Trustees

We are very pleased with the continued expansion of our Board of Trustees in the 2021 fiscal year. The Supervisory Board appointed the following two renowned public experts to this advisory body: Dr. Kira Vinke and Dr. Maria Flachsbarth. Along with the existing members, the new contributors will be volunteering as public advocates for World Vision Germany. For more information on the other members of the Board of Trustees, go to: worldvision.de/kuratorium.



Edgar Vieth



Maren Kockskämper



Victoria Diekkamp-Reimann



Ariane Massmann



Carsten Wacker



Madeleine Gummer von Mohl



Dr. Rolf Scheffels



Martin Scholich



Sr. Anna Schenck CJ (Congregatio Jesu)

Auditor's Opinion and Review of Governance

The trust of our sponsors is an invaluable asset for us. For this reason, the operations and work of World Vision are audited thoroughly, both in Germany and at international level. As per resolution of the General Assembly, KPMG audited our annual financial statements in 2021. The auditors issued an unqualified opinion for our 2020 annual financial statements (see page 65). The voluntary audit of our governance in terms of Section 53 of the German Budgetary Principles Act (HGrG) did not give rise to any objections. Likewise, the DZI (German Central Institute for Social Issues) quality label for reputable fundraising, which we have held for many years, confirms our careful management of donated funds, and we are happy to report that it was awarded to us again last year.

Thank you!

We would like to express our sincere gratitude to all sponsors, donors, public donors, supporters, prominent ambassadors and employees of World Vision Germany for their trust and commitment. It is

only thanks to you that we were able to bring joy and hope to vulnerable children even in the most unsafe places of this world.

Also in 2022, many children are still longing for security and support. We hope that we will be able to limit the impact of the coronavirus pandemic on our projects and that normality will slowly return to the children's daily lives. Let us continue to stand together in our fight to ensure that children are protected today and empowered for tomorrow.

Edgar Vieth
Chair of the
Supervisory Board

Maren Kockskämper
Vice-Chair of the Supervisory Board

Report of the Executive Board

Dear Reader,



Christoph Waffenschmidt

More than 160,000 regular donors support our efforts, enabling us to achieve a great deal even in difficult times. Thanks to the continued growth of our income from donations and public funds, we were once again able to make lasting improvements to the living conditions of thousands of children worldwide, their families and their environment.

World Vision Interventions

Looking back, the last year again saw numerous conflicts, natural disasters and crises in addition to the COVID-19 pandemic. For example, in eastern Africa alone, 24 million people are fighting hunger due to the worst drought in over 30 years. The Lake Chad Basin region is also facing severe hardship. The region is characterized by hunger, poverty and violent conflicts. For example, the conflict with Boko Haram has prevented people from tilling their fields and made access to clean water difficult. World Vision provides urgently needed humanitarian aid on the ground, supporting health centers and training of healthcare personnel, to name just a few.

Since the Taliban took power, most development projects in Afghanistan have been on hold due to working conditions being unclear. However, life-saving activities such as food distributions and medical aid, which particularly benefit malnourished children, mothers and pregnant women, have resumed.

Moreover, Haiti, a country that is already among the poorest nations in the world, was hit by an earthquake and is facing a great deal of social and political turmoil. Thanks to our donors, we are able to initiate emergency relief measures in crisis regions such as these quickly, flexibly and comprehensively when disaster hits.

Dealing with the ongoing coronavirus pandemic

Almost two and a half years into the pandemic, it is still too early to sound the all-clear. While the majority of the European population is vaccinated, 80% of people in Africa alone have not even received their first vaccine dose. This crisis can only be overcome if we stand together and help those who are most vulnerable. To date, we have been able to reach over 72 million people in approximately 70 countries as part of COVID-19 relief measures, including 36 million children. The most important measures included emergency aid to secure livelihoods, equipping health centers, nursing staff and hospitals through preventive measures, as well as providing school materials and e-learning opportunities for children.

Our commitment for the environment

World Vision Germany was the only children's aid organization represented at the 2021 Climate Summit in Glasgow, where it called for an immediate halt to deforestation in order to slow the progress of climate change. Using the FMNR method, our projects are committed to the reforestation of entire regions and have so far replanted 6 million hectares of deforested land. Together with our cooperation partners and supporters, we will do even more to combat the effects of climate change in the future.

Development of total income 2017–2021

(in million euros)



Donations and public funds

In the 2021 fiscal year, World Vision Germany generated total revenues of EUR 148.6 million euros, which is significantly above the previous year and thus represents a new record. This is due in particular to the fact that we were able to further increase the already high prior-year level of revenue from public funds and from alliance partners to 74.8 million euros (previous year: 63.9 million euros).

Thanks to our sponsors and donors, we were also able to increase private funding income by 2.5 million euros to 72.9 million euros. In terms of private funds, sponsorship income takes the largest share, increasing by EUR 0.5 million compared to the previous year. The positive development in the number of sponsorships is particularly positive.

Next steps

In the year ahead, a key focus of our work will be the implementation of our new strategy (see page 66 "Outlook and strategy"). Our new strategy for the 2022–2026 fiscal years aims to be able to support even more children around the world through our work in the future and to focus our resources on reaching the most vulnerable children. In addition, with the Corona pandemic and associated global disruptions still ongoing, it is our responsibility to make financial decisions responsibly and with

foresight to ensure the continued sustainable effectiveness of our work on behalf the children.

With this in mind, we would like to thank all our amazing supporters for their commitment and the trust they place in our work! Together with you, we would like to continue to make a lasting difference in the world for children and their families in the coming year.

Your Executive Board

Christoph Waffenschmidt
CEO

Christoph Hilligen

Successful completion of education project in Syria

The Secure Education Project in Syria was successfully completed at the end of the year. The project, which combined child protection and education, offers children and young people in the country's embattled northwest some normalcy and a new perspective. Secure Education's goal was to reach students at 14 sites, reintegrate dropouts, and provide psychological and social support for girls, boys, and their parents. Parents were also sensitized to child protection issues through additional training.



Press relations work for the major international summits

We closely followed the G7 and G20 summits and were able to convince numerous members of the media of the importance of our topics. Ekkehard Forberg and Silvia Holten also traveled to the COP26 climate conference in Glasgow. In the run-up to the event, we arranged interviews with our colleague Tony Rinaudo and well-known German film director Volker Schlöndorff. Volker Schlöndorff has produced an educational documentary and film about Tony Rinaudo and the FMNR method of replanting deforested land. The film was shown twice during the COP26. Ekkehard Forberg, Silvia Holten and Dirk Bathe gave several interviews on the expectations and results of the decisions taken at the climate conference. The press releases were taken up by many newspapers.



Study on children during the coronavirus crisis

In April, World Vision Germany's policy team presented a pre-release of qualitative data from the 5th World Vision Children's Survey, with data collected in Ghana and Germany. The title of the digital parliamentary event was "Children during the coronavirus crisis". The student spokespersons from schools in North Rhine-Westphalia and Hesse who were present clearly underscored our research findings and the burdens that the lockdown placed on children. The relevance and challenges of dealing with school closures were reflected by the strong media response to this publication.



A Look Back at 2021



Record support from PM International

PM-International AG donated 1.51 million euros in 2021. The company has been supporting children around the world for almost 20 years and is World Vision's largest corporate sponsor. Christoph Hilligen is proud about this strong and long-standing partnership: "We are grateful that PM-International has been supporting us so actively for so many years. This year's record donation will not only allow us to positively impact the lives of 4,000 sponsored children, but also strengthen their families and communities, reaching tens of thousands of people." Vicki Sorg, Charity Ambassador of PM-International, applauds World Vision's commitment: "World Vision helps people all over the world with passion and dedication by using donations to produce sustainable effects. Especially considering the challenges they've faced over the past year, what they're accomplishing on the ground is simply impressive."



"Hopes become Reality"

at the Ecumenical Church Conference
In May 2021 World Vision Germany was represented at the 3rd Ecumenical Church Conference. 160,000 people attended the Church Conference online and participated in 100 events. During a live hosted digital evening event, World Vision introduced the "Hopes become Reality" program to a larger audience. Children in one of our project areas in Tanzania had the opportunity to choose their own sponsors. This was a unique experience not only for the children there, but also for the new sponsors.



Farewell and thanks to the former federal government

The change in the federal government after the 2021 federal election also meant saying goodbye to members of the Bundestag after many years of working together. A big thank you for the many years of cooperation in a spirit of partnership towards achieving our 2030 goals was extended to Dr. Gerd Müller, former head of the Federal Ministry for Economic Development and Cooperation, and his team, among others.

**“Hände weg von meiner Kindheit!”
(Hands off my childhood! campaign)**

One in five girls and one in five women were subjected to sexual violence during armed conflict or as refugees. To highlight this terrifying extent, we put up 130 signs saying “Stopp – keine sexualisierte Gewalt an Mädchen und Frauen auf der Flucht!” (“Stop – no sexualized violence against fleeing girls and women!”) in front of the Brandenburg Gate on June 10 and invited politicians to show solidarity. More than 20 members of the Bundestag, including two Parliamentary Undersecretaries, showed their concern and supported our campaign event. A dance formation under the instruction of choreographer and therapist Ka Rustler performed a moving dance performance. This was accompanied by the song “Mehr als Tausend” (“More than a Thousand”) – a project implemented by 16 musicians from around the world in support of our “Hands Off My Childhood” campaign to help refugees.



Christoph Waffenschmidt and Parliamentary Undersecretary Thomas Rachel, MdB (CDU)



Drink tea and do good

Messmer's new special edition “Women for Women” comes in three flavors. 60% of the ingredients come from Africa. With every purchase of a special edition tea, Messmer supports a World Vision project in Rukoma, Tanzania, where women acquire knowledge and skills around healthy nutrition to prevent disease and malnutrition in their children and families.



Book publication: “Besser machen!” (“Do better!”)

Sven Plöger, a member of the Board of Trustees of World Vision Germany, published a book titled “Besser machen” (“Do Better”) together with Christoph Waffenschmidt in 2021. The book presents developments and initiatives that inspire optimism, including examples from World Vision's work around the world, for a future worth living for.



Parliamentary Undersecretary Dr. Maria Flachsbarth, MdB (CDU)



Olaf in der Beek, MP (FDP) and Gudrun Schattschneider



Project Work



Latin America

Beneficiaries: 101,321

- Bolivia
- Dominican Republic
- Haiti
- Guatemala
- Honduras
- Nicaragua
- Peru

Africa

Beneficiaries: 7,775,463

- Ethiopia
- Burundi
- Ghana
- Kenya
- DR Congo
- Malawi
- Mali
- Mauritania
- Mozambique
- Niger
- Senegal
- Sierra Leone
- Zimbabwe
- Somalia
- Sudan
- South Sudan
- Eswatini
- Tanzania
- Chad
- Uganda
- Central African Republic

Eastern Europe/Middle East

Beneficiaries: 2,317,107

- Afghanistan
- Armenia
- Bosnia and Herzegovina
- Georgia
- Iraq
- Yemen
- Israel (Jerusalem, West Bank)
- Jordan/Syria
- Lebanon
- Serbia

Asia

Beneficiaries: 1,341,089

- Bangladesh
- India
- Indonesia
- Cambodia
- Mongolia
- Myanmar
- Philippines
- Sri Lanka
- Vietnam

Projects presented on the following pages

- 1 Honduras** (page 28)
Horizontes del Picacho – New program for children and young people living in the outskirts of the Honduran capital Tegucigalpa
- 2 Democratic Republic of the Congo** (page 30)
“Rebound” center for former child soldiers in the Democratic Republic of the Congo.
- 3 Philippines, Indonesia, Sri Lanka** (page 32)
PHINLA – Establishing sustainable livelihoods through waste management systems

Overview of Funded Projects

Our work for those in need during FY 2021 was made possible by our more than 160,000 sponsors as well as donors. They allowed us to implement a total of 271 projects in 48 countries. Among these projects, we distinguish between three different types:

Regional development projects are made possible through one-to-one child sponsorships. These projects are carried out in various sectors over a longer term.

Privately funded projects usually have a thematic focus such as health or education. This category also includes humanitarian aid projects that are supported via the German Relief Coalition (Aktion Deutschland Hilft).

Publicly funded projects (grants) are made possible by grants from public donors at the German, European and international levels and implemented in disaster relief, reconstruction and development cooperation contexts.

Eastern Europe and Middle East	Regional development projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Afghanistan	—	3	4	—	124,585	1,073,226
Armenia	—	1	2	—	63,020	588,911
Bosnia and Herzegovina	—	—	4	—	4,855	629,440
Georgia	—	—	4	—	15,660	407,164
Iraq	—	3	4	—	357,149	3,784,809
Yemen	—	1	—	—	11,387	443,987
Israel (Jerusalem/West Bank)	—	1	3	—	32,519	830,083
Jordan/Syria	—	2	4	—	34,662	3,330,072
Lebanon	—	2	7	—	1,673,170	17,645,070
Serbia	—	1	—	—	100	8,899
Transnational projects	—	—	—	—	—	73,425
Eastern Europe and Middle East (total)	—	14	32	—	2,317,107	28,815,086

Asia	Regional development projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Bangladesh	5	2	4	7,002	369,273	3,135,497
India	3	3	1	7,628	233,805	2,197,083
Indonesia	2	1	1	3,175	54,572	960,775
Cambodia	3	1	1	4,819	215,169	1,420,575
Mongolia	2	—	3	2,908	34,317	1,773,441
Myanmar	1	—	1	1,831	75,944	803,930
Philippines	—	—	2	—	91,575	821,703
Sri Lanka	1	—	2	2,398	65,005	971,080
Vietnam	5	2	2	5,742	201,429	2,575,222
Transnational projects	—	—	—	—	—	1,407,417
Total Asia	22	9	17	35,503	1,341,089	16,066,723

Africa	Regional development projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Ethiopia	5	1	2	9,672	103,525	2,713,096
Burundi	3	—	3	8,950	1,109,120	6,166,258
Ghana	1	5	—	2,783	56,335	774,164
Kenya	4	10	9	7,575	976,196	5,117,471
DR Congo	—	4	6	—	576,151	4,034,503
Malawi	2	—	2	1,631	284,217	872,104
Mali	5	—	2	8,698	101,081	1,990,468
Mauritania	3	2	2	6,923	372,253	1,626,554
Mozambique	—	1	—	—	21,500	105,560
Niger	—	1	2	—	99,299	1,934,633
Senegal	3	2	2	3,054	161,204	2,015,345
Sierra Leone	2	1	—	3,963	62,300	789,889
Zimbabwe	3	4	6	5,161	511,278	7,951,020
Somalia	—	1	8	—	427,580	7,593,777
Sudan	—	1	6	—	1,232,555	2,933,922
South Sudan	—	1	9	—	306,327	3,247,492
Eswatini	3	—	—	4,986	54,979	1,120,124
Tanzania	6	6	—	7,940	166,328	1,841,144
Chad	2	3	1	4,897	484,124	2,583,320
Uganda	—	—	1	—	600	118,692
Central African Republic	—	1	2	—	668,511	1,174,389
Transnational projects	—	—	—	—	—	2,809,262
Total Africa	42	44	63	76,233	7,775,463	59,513,187

Latin America	Regional development projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Bolivia	4	2	1	4,134	11,991	1,545,676
Dominican Republic	1	—	—	2,740	3,300	427,569
Haiti	—	—	1	—	1,846	50,350
Guatemala	4	3	—	6,122	12,013	1,635,382
Honduras	2	2	2	5,158	53,160	2,403,908
Nicaragua	1	1	—	1,355	4,696	431,358
Peru	4	—	—	7,490	14,315	1,475,886
Transnational projects	—	—	—	—	—	1,070,874
Total Latin America	16	8	4	26,999	101,321	9,041,003

TOTAL	80	75	116	138,735	11,534,980	113,435,999
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Transregional funding **1,864,682**

Transfer payments not yet spent in projects, netted against expenses spent, but not yet transferred (carry-forwards) **1,962,758**

TOTAL PROJECT FUNDING **117,263,439**



Winning the race with foresight and patience
 What do we need most and where do we start? World Vision has gained crucial experience and focuses on the following five key areas at the start of a project:

Water
 Clean water is essential for drinking, cooking, and washing, but also for keeping livestock and irrigating fields. This is why we make sure that families have access to clean water, among other things by building new wells.

Health and hygiene
 We start by training health workers, providing vaccinations, building latrines, equipping clinics, and by training staff to improve health care services and increase hygiene awareness.

Education and vocational training
 We promote the education of children and adults as a means of escaping poverty. This is done, for example, by cooperating with local authorities in the training of teachers, providing teaching materials, and helping young people find a job.

Nutrition and agriculture
 We help farmers by providing them with seeds and tools and showing them effective methods of farming and animal husbandry (including provision for times of drought). We also offer tips on balanced nutrition.

Economic development
 Through cooperation with banks and with the help of support programs, we offer small loans to families to enable them to build up their own business and thus better feed their children in the long term.

Sustainable support for the most vulnerable

Two billion people currently live in countries where development outcomes are severely affected as a result of fragile circumstances, conflict, and violence. The number of those displaced by conflict and violence continues to be high in 2021. By 2030, more than 60% of the world's population are expected to be extremely poor and live in conflict-ridden environments. Fragile countries provide a hostile environment characterized by hardship, exploitation, violence, and abuse, and children are among those affected most. Against this background, World Vision Deutschland has developed a strategy which applies significantly more measures for "fragile contexts" in its programs. Extreme poverty and the plight of children and families in unstable countries often is further exacerbated by climate change and natural disasters such as droughts and floods. The security situation is often precarious and governments fail to meet their responsibility of providing social security for their people. This results in a situation where human rights, and especially the rights of children are not safeguarded. The humanitarian, peace-building, and developmental challenges are therefore huge.

World Vision promotes an active civil society and robust community involvement. It depends on the respective context whether humanitarian aid, development cooperation, or political measures are implemented consecutively or side by side.

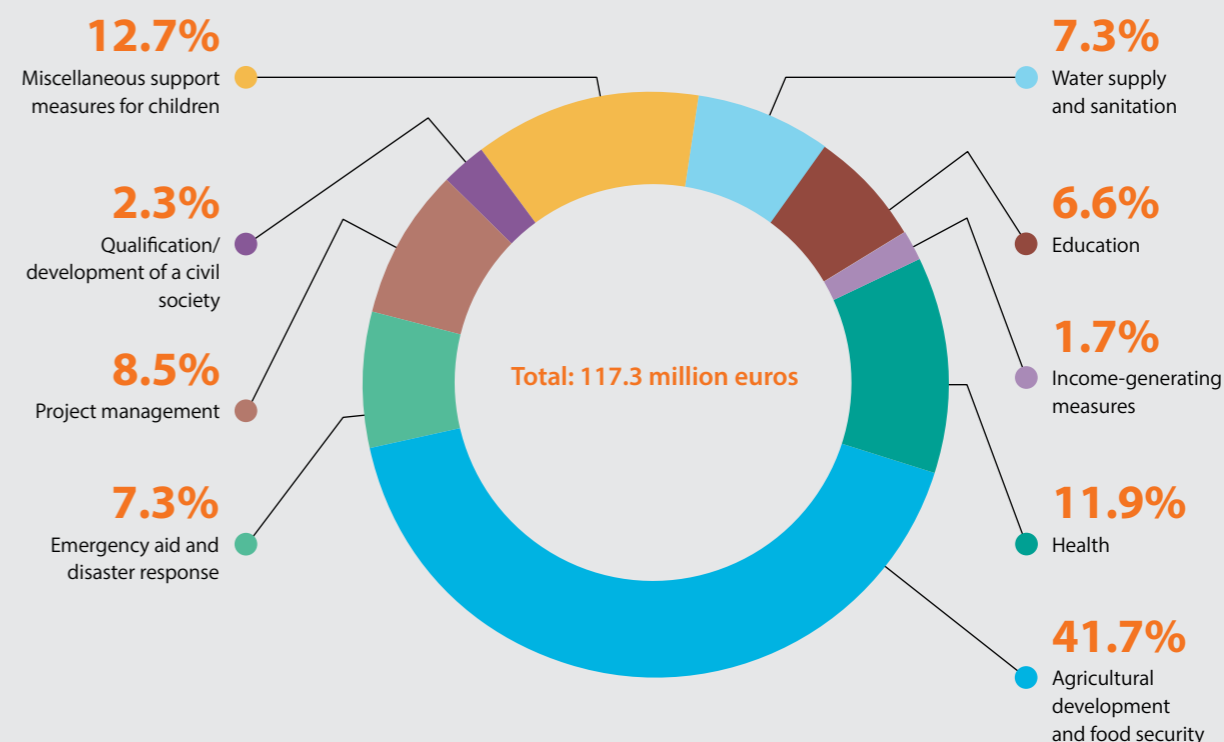
The goal always is the sustainable development and promotion of children's well-being. Protective systems need to be strengthened, especially for the most vulnerable and disadvantaged children. The work of World Vision focuses on the following five areas:

1. Health and nutrition
2. Water and hygiene
3. Education and vocational training
4. Agriculture and economic development
5. Child protection and the rights of children

For each of these areas, World Vision has developed specific, tried and tested project models and success indicators. Some of the project models are adapted to the unique conditions encountered in specific fragile contexts or unstable countries. World Vision pursues a multisector, holistic approach to address the most urgent needs of children and their families. We also look at the root causes when tackling poverty, violence, and forced migration.

People are fleeing from repressive regimes, persecution, civil war, poverty and social misery. Most internally displaced persons or people who fled to neighboring countries live in temporary shelters and are completely dependent on third-party

Project funding by area



support. World Vision Germany supports both those living in refugee camps as well as their host village communities through various approaches to make

the living conditions of refugees during a crisis situation as bearable and decent as possible and create hope and positive perspectives for the future.



Political Work and Research

Our political work in 2021 was dominated by the ongoing coronavirus pandemic, coalition negotiations and the subsequent formation of a government.

Federal election and preservation of the Ministry for Economic Cooperation and Development

During the 2021 summer election campaign, World Vision joined 13 development organizations in calling on political parties to work for more global justice and to keep Germany's promise to permanently invest at least 0.7 percent of economic output in public development cooperation and humanitarian aid. And we were successful! This is exactly what the new government has pledged to do. When the existence of the Ministry for Economic Cooperation and Development unexpectedly seemed at stake during the coalition negotiations, we intervened loudly — and again successfully — to preserve this important instrument for combating poverty worldwide.

#KinderrechteChampion

In June 2021, World Vision Germany, together with nine other children's rights organizations, launched the #KinderrechteChampion (#Children'sRightsChampion) campaign to coincide with the Bundestag elections in September. The campaign was primarily aimed at the MP candidates and intended to raise political awareness for the concerns of children. It was hoped that the future members of parliament, as #KinderrechteChampions, would work harder for children's education and participation as well as against child poverty and inequalities after their election in the Bundestag. The campaign was supported by more than 300 candidates for the Bundestag, 136 of whom finally

got elected. After the new federal government was established in December, a kick-off event was held for all #KinderrechteChampions, in which the various parliamentary groups discussed how to better implement children's rights in the upcoming legislative period.

Children need peace and a healthy environment to develop

In 2021, the most vulnerable children not only faced war and violence, but, especially in fragile contexts, are threatened by the long-term effects of climate change on their livelihoods. In most cases, it is a combination of war, the struggle for resources, and droughts or floods caused by climate change that leads to a downward spiral toward poverty and migration. At the COP26 world climate conference in Glasgow in November 2021, we therefore met with the German delegation to call for independent financial pledges that compensate for the damage and losses caused by climate change in countries of the Global South.

In Afghanistan, a change of government has added to challenges caused by a drought since August 2021. Since the Taliban took power, hardly any aid has reached the country, and essential projects have had to be suspended because it is difficult to get funds and necessary aid supplies into the country. World Vision has successfully intervened with the federal government to lift sanctions so that financial transfers can be made and children can be saved

from hunger. Child protection or the continuation of projects with religious leaders are urgent concerns. Our local staff deserve all the support they can get as they bravely fight each and every day for the survival of children in Afghanistan.

Pandemic response worldwide requires equitable access to vaccines and medicines for all

One year after the coronavirus pandemic began, the world continues to face a huge moral failure by the international community in fighting COVID-19. While nearly half of the world's population was already fully vaccinated, over 84% of Africa's population had not even received their first dose. The reason for this is that wealthy countries secured a large share of the available vaccines for themselves. To truly contain the pandemic, equitable access to vaccines and medicines, as well as production capacity for vaccine manufacturing, needs to be established in the Global South. This will require a transfer of knowledge, technologies, and the suspension of intellectual property rights for the duration of the pandemic. World Vision has advocated for this through joint actions, in open letters to the federal government, and by engaging in a face-to-face dialogue with policymakers.

Research as a political tool

For the survey in connection with the "Sexual violence against refugee children" study, interviews were conducted with professionals from the fields of social education, psychotherapy and social research. We were able to enlist the cooperation of Prof. Dr. Jan Ilhan Kizilhan from the Institute for Transcultural Health Science of the University of Cooperative Education (DHBW) in Villingen-Schwenningen. The study provides insight into the high level of unreported sexual violence refugee children experience in their countries of origin, during flight or in facilities of the German asylum system. The existing prevention and intervention programs against sexual violence are reviewed with a critical eye.

In addition, the quantitative data for the 5th World Vision Children's Study was collected together with Prof. Britta Konz, TU Dortmund, and a data services provider in Germany and Ghana. 2,500 children each, aged 6 to 16 years, were interviewed for this study on how children deal with religious diversity and their experience with the coronavirus pandemic.



World Vision together with NGO alliance at the "Unenteilbar" demonstration in Berlin

Strengthening Resilience

Resilience means the ability to thrive in challenging circumstances. It is the ability of an individual, a system or a community to cope with the effects of crises, violent conflicts, natural disasters or climate change without jeopardizing basic resources. This also includes building up capacity to be better prepared for future crises.

By strengthening the resilience of local communities, World Vision strives to achieve its overarching goal of sustainably promoting the well-being of children. It is of particular importance to us that the aspect of strengthening resilience is taken into consideration right from the time of providing immediate assistance and emergency aid and is subsequently continued in the context of reconstruction and longer-term, development-oriented activities. In light of the current debate on what is called the “humanitarian development nexus”, we consider the distinction between humanitarian, development-oriented and even peace-building measures to be a rather “artificial” approach.

Children and their families who live in extreme poverty, are faced with injustice or a disaster are exposed to a variety of threats and challenges. Food shortages, socioeconomic marginalization, chronic health problems and lack of access to education, public support services and social security systems are some examples. The boundaries between humanitarian aid, development cooperation and peacebuilding are becoming blurred in the face of this complex problem. An integrated programmatic approach is therefore required, in which different elements can complement each other.

Wherever possible, we therefore try to implement integrated measures that develop and combine the abilities and skills of the local population in areas such as health, fighting malnutrition, providing water and sanitation, as well as food and income security.

Cash transfer programs, in particular, can make an important contribution to preserving livelihoods and securing income. They help to strengthen the economic resilience of the population, develop self-help capacities, support reconstruction and provide access to social security systems. This works in extreme poverty contexts as well as in natural disasters or violent conflicts with resulting migration and displacement.

Disaster risk reduction (DRR) is a key pillar for strengthening resilience. DRR involves considering and implementing preventive measures after a disaster has hit, starting as early as the reconstruction stage. To prevent a situation where development successes that were achieved over many years are wiped out by natural disasters, targeted preventive measures such as community-based early warning systems, evacuation plans, stockpiling or earthquake-proof construction are important parameters of development cooperation.



Somalia: Children playing in irrigation channel



South Sudan: Women exchange views on COVID-19 while waiting for their appointment at an outpatient clinic.

Civil Society Involvement

Civil society means the sphere of society that lies between the government, commercial and private sectors. In civil society, committed residents of a country organize themselves, e.g. in associations, organizations, churches and a wide array of other kinds of initiatives and social movements. These are value- and public benefit driven, but not profit-oriented.

For many decades, World Vision has observed two key principles, both in disaster relief and in development cooperation: involvement of civil society and empowerment of the local partner communities. The local population is closely involved in the development and implementation of activities, contributing time and manpower according to their possibilities. The approach strengthens the personal accountability of those in need, among others. They learn how to open up new development opportunities in self-help groups and project committees and how to stand up for their needs. Our goal is to strengthen these groups and structures and to help them take on more and more responsibility as the project progresses, to make sure that the positive impacts will continue without us. By helping people to help themselves, we achieve a lasting effect and contribute to the development of an active civil society based on democratic principles.

Every year, some of our projects are handed over to civil society groups, when they are able to continue the work we have started on their own. In this way,

our projects produce sustainable effects. Important aspects of our work with civil society groups include protecting and improving the well-being of the most vulnerable members of society, of children, and in many contexts especially girls and women, as well as the inclusion of people with disabilities.

We also work in partnership with local authorities and other, non-governmental organizations. Our partnership with German donors obliges us to provide insights into what we do and to keep our donors regularly updated on activities, but also on problems (see "Setbacks and Crises in Project Work" on page 42). This enables us to be accountable and promote understanding for the special challenges of development cooperation. The dialogue with our donors also helps us to continually adjust and improve our work.

Our cooperation with the private sector and with trusts in financing development cooperation projects is another key characteristic of our commitment to civil society participation and partnership.



Natabo is being vaccinated against COVID-19

Project example: Honduras



Horizontes del Picacho – New program for children and young people living in the outskirts of the Honduran capital Tegucigalpa

Beneficiaries:
7,200 people

Funding:
World Vision Germany

Project term:
Oct. 2020 to Sep. 2035

Project partner:
World Vision Honduras

Funding 2021:
66546 USD

Sectors:
Education, child protection and rights of the child, income security



Claudia Bell has been working with World Vision Germany in the International Programs department since 2015 and supervises the project.



Anibal Yanes has been working with World Vision Honduras since 1994 and manages the project locally.

Background situation

Honduras is one of the poorest and most unsafe countries in Central America. Unemployment and crime lead to a lack of prospects and emigration, especially among the younger population. This is primarily a problem in urban areas. The outskirts of Tegucigalpa are characterized by organized gang-related crime as well as drug sales and consumption. Boys in particular are often involved in criminal gang activity. In addition, illiteracy is widespread. The income of most families is below subsistence level. Both access to education and employment were severely impacted in 2021 by government-mandated measures to combat the COVID-19 pandemic. Parents often leave their children home alone when they go to work. Many children also have to contribute to the household income. Women are disadvantaged in many respects. They are less involved in social decision-making processes and are more likely to experience violence. This role model carries over to the following generations.

The project has therefore set the following goals:

- Expansion of school and out-of-school educational opportunities to get children and young people off the streets and help them build a financially secure future
- Increase access to education for disadvantaged groups and improve the quality of teaching.
- Protection of children from child labor, exploitation, abuse and violence
- Reduction of gang-related crime and substance abuse by creating alternative perspectives.
- Promotion of non-discriminatory educational methods and gender-equitable participation in decision-making processes.

Activities

1. Education

- Training of teachers to better prepare them to provide inclusive instruction, e.g., for children with a variety of impairments. To be able to teach these children, classrooms and sanitary facilities in schools must be barrier-free.
- Creation of inclusive and good quality basic education for all children and young people through cooperation with public and private education providers and implementation of alternative education

- formats (digital learning, teaching via radio, evening school)
- Establishing sanitary facilities in schools and teaching hygiene practices

2. Child protection and children's rights

- Parents are trained in non-violent and gender-responsive parenting. This includes raising awareness for children's rights and specifically the rights of children experiencing discrimination, for example, due to disability or social stigma.
- Collaboration with churches and organizations to disseminate appreciative and gender-responsive parenting practices
- Supporting children to actively propagate children's rights
- Supporting committees for the protection of children

3. Income protection

- Young people and young adults are offered preparatory vocational courses. In the process, skills are expanded and the development of life plans is encouraged.
- Implementation of support measures for young people to prepare them for gainful employment.
- Support for particularly disadvantaged families through income-generating measures

Intended effects

- Young people have solid knowledge and recognize the importance of an inclusive society
- Improved hygiene in schools results in better health and increases attendance
- Local institutions for the protection of children are strengthened.
- Children and young people actively advocate their interests.

- Young people have the knowledge and social skills needed for future gainful employment.
- Parents use non-violent parenting methods.
- Disadvantaged families improve their income.

These measures are supported by establishing collaborative relationships with numerous local organizations, churches, as well as relevant government agencies to ensure long-term success, also for generations to come.



Project example: Democratic Republic of the Congo



"Rebound" center for former child soldiers and child prostitutes

Beneficiaries:
175 people

Funding:
Private donations

Project term:
Oct. 2019 to Sep. 2025

Project partner:
FEPSI (Femmes Engagées pour la Promotion de la Santé Intégrale), World Vision DRC

Funding 2021:
182,000 euros

Sectors:
Education, child protection and rights of the child, income security



Leonie Schell has been working with World Vision Germany in the International Programs department since 2019 and supervises the project.

Background situation

The history of North Kivu, the province in the east of the Democratic Republic of Congo (DRC), is characterized by severe poverty, decades of violent conflict, hunger, displacement and a loss of childhood and youth. This is where young people have been given a second chance since 2011 thanks to the "Rebound" project, which is supported by Wolfgang Niedecken, the lead singer of the Cologne-based rock band BAP.

In the region around Butembo, where violent clashes between rebel groups, militias, the national army and the UN stabilization mission continue and more than 100,000 people were again exposed to internal displacement in 2021, children are still being forcibly recruited as child soldiers, abducted and girls forced into prostitution.

When these young people manage to escape the direct grip of the militias, they usually find themselves rejected by the community, often disowned by their families, with no hope of education in the struggle for day-to-day survival.



Ignace Ngwasi Kavanga has been working with World Vision DRC since 2016 and manages the project locally.

Project goal

The goal of the "Rebound" project is to provide girls and boys who have been emotionally injured and deprived of their childhood with a fresh start and to reintegrate them into their families, the economy and society.

Target group

- Severely traumatized teenage girls, sometimes already mothers themselves, and boys
- Victims of forced recruitment, abuse and forced prostitution

Activities and effect

At the "Rebound" center, the young people find a safe space housing apprenticeship centers for various vocational training programs and a day care center for children, as well as offering a variety of therapy and educational activities. Some training modules, such as those for motorcycle mechanics, shoemaking and carpentry, are taught in cooperating private training workshops.

For many of the traumatized young people, the focus at the beginning is on confronting their painful experiences. Thanks to the various offers for processing their experiences and the new experience of safety, community and mutual support, they gain confidence and begin to build trust in themselves, their environment and their personal future. In the context of catching up on literacy and vocational training, they not only acquire economically relevant skills, but also gain the confidence to take their lives into their own hands.

- A total of 90 young people between the ages of the 15-18 age bracket were selected to participate in "Rebound" in collaboration with the local social service agency, partner organizations, and child and youth protection groups.
- 15 young people were able to be admitted by schools.
- 22 young people were accommodated in host families for the duration of the program.
- Through professional family mediation, 11 young people were successfully reunited with their own families.
- All participants received free health screenings, hygiene kits and face masks to protect against COVID-19, along with health education.
- 70 out of 75 young people completed their courses in tailoring, hairdressing, carpentry, shoemaking and motorcycle mechanics with official certificates.
- 13 girls and 13 boys were taught in literacy courses and were able to successfully complete their vocational training.
- 13 toddlers were looked after in the day care center during their mothers' education periods.

- All participants who had successfully completed their vocational training were reintegrated into their local communities.
- All of the youth received a starter kit tailored to their needs and craft to help them establish themselves in their occupation.
- All of them benefited from skilled psychological support and were able to process their traumas, gain new self-confidence and find hope through personal support as well as group programs.

Success Story

KALEMBA (17): "I am a former child soldier. I was forced to join a militia. When I escaped, I had to hide and was on the run the whole time. My family rejected me for fear that other families would take revenge on them because of what I did."

Rebound has saved my life. It was there that I realized that I am not alone and not the only one who has experienced such things. A family in Butembo took me in so that I could go to the center every day.

At the moment I am working in my small motorcycle workshop in town. I help my parents provide for the family. And I am busy planning my wedding."

Project example: Philippines, Indonesia, Sri Lanka

PHINLA – Establishing sustainable livelihoods through waste management systems

Beneficiaries:
111,002 people

Project term:
Sep. 2019 to June 2023

Funding 2021:
1,109,602 euros

Funding:
Federal Ministry for Economic Cooperation and
Development (BMZ)

Project partner:
World Development Foundation, Inc. & Ecological Waste Coalition,
World Vision Indonesien & Divers Clean Action, World Vision Lanka
and Sevanatha Urban Resource Center

Sektoren: Economic development and waste management



Kerstin Koch
has been working with
World Vision Germany in
the International Programs
department since 2012 and
supervises the project.



Giorgi Devidze
has been working with World
Vision International since 2003
and manages the project locally.

Background situation

The enormous economic growth in the Philippines, Indonesia and Sri Lanka in recent years has prompted more and more people to move to the cities. As a result, slum areas continue growing. Many people lack a real perspective for their lives. Another big problem is that more and more waste is being produced every day. A study commissioned by World Vision has shown that certain areas in the Philippines, Indonesia and Sri Lanka are particularly affected. Recycling is not systematically pursued at government level, despite existing efforts, legislation and funding. The three project countries do not have collection systems, infrastructure and waste separation. Consumption of single-use plastic is high and landfills are overflowing.

Project goal

The project aims to improve the waste management system in the three project countries and thus improve the outlook on life for the population living in affected villages in the Philippines, Indonesia and Sri Lanka. The specific goal is that the methods developed, the monitoring systems, and the policy recommendations for waste management are adopted and endorsed by the governments, waste worker associations, and nationwide private sector networks in the three countries.

Activities (selection)

- Technical and waste management training for waste collectors as well as the managers of recycling plants
- Establishment of and support in developing material recovery facilities
- Provision of tools and equipment
- Development of the "Bin Bank App" for waste collectors providing better overview of profits and savings.
- Creation of so-called savings groups
- Creation of local waste management committees and national waste collectors' associations
- Support in the formation of Waste Bank owners' networks to jointly develop procedures.



- Meeting with local authorities and the recycling sector to advocate for their interests and identify possible synergies

Current project status

After the project started in September 2019, the implementation of activities continued despite many difficulties as a result of the coronavirus pandemic. Despite restrictions on the activities, 89% of the direct beneficiaries have been reached to date. Waste collectors, members and waste bank managers received both technical and waste management training. With the additional resources in the form of tools and equipment, 76% of waste collectors and waste bank members have begun to generate their first earnings and increased their income from waste collection activities. To more effectively assist beneficiaries in selling their recyclables, support was provided to build partnerships between waste collectors and private recyclables stores, central waste banks, collection networks, and large commercial recyclers.

Success Story

A lot has changed in the past few months for two young fathers, Daryl and Randy from the Philippines. Daryl had lost his job due to the coronavirus pandemic and began making a living as a waste collector. Randy also works as a collector. Although he is often the target of disparaging remarks, he takes pride in his work because it allows him to feed his family. However, Daryl, Randy, and their colleagues lack adequate work equipment and protective clothing. Collectors who have appropriate equipment are often able to collect more recyclables. Thanks to PHINLA's partnership with the local government,

it was possible to integrate these waste collectors into the formal economy, providing them with better income opportunities and a better working environment. "I am very grateful to have been chosen as one of PHINLA's beneficiaries," says Daryl. The same is true for Randy, who says that his income has tripled since PHINLA started working in his community: "People used to chase us away and look down on us. Some even thought we were thieves. But that was before PHINLA."

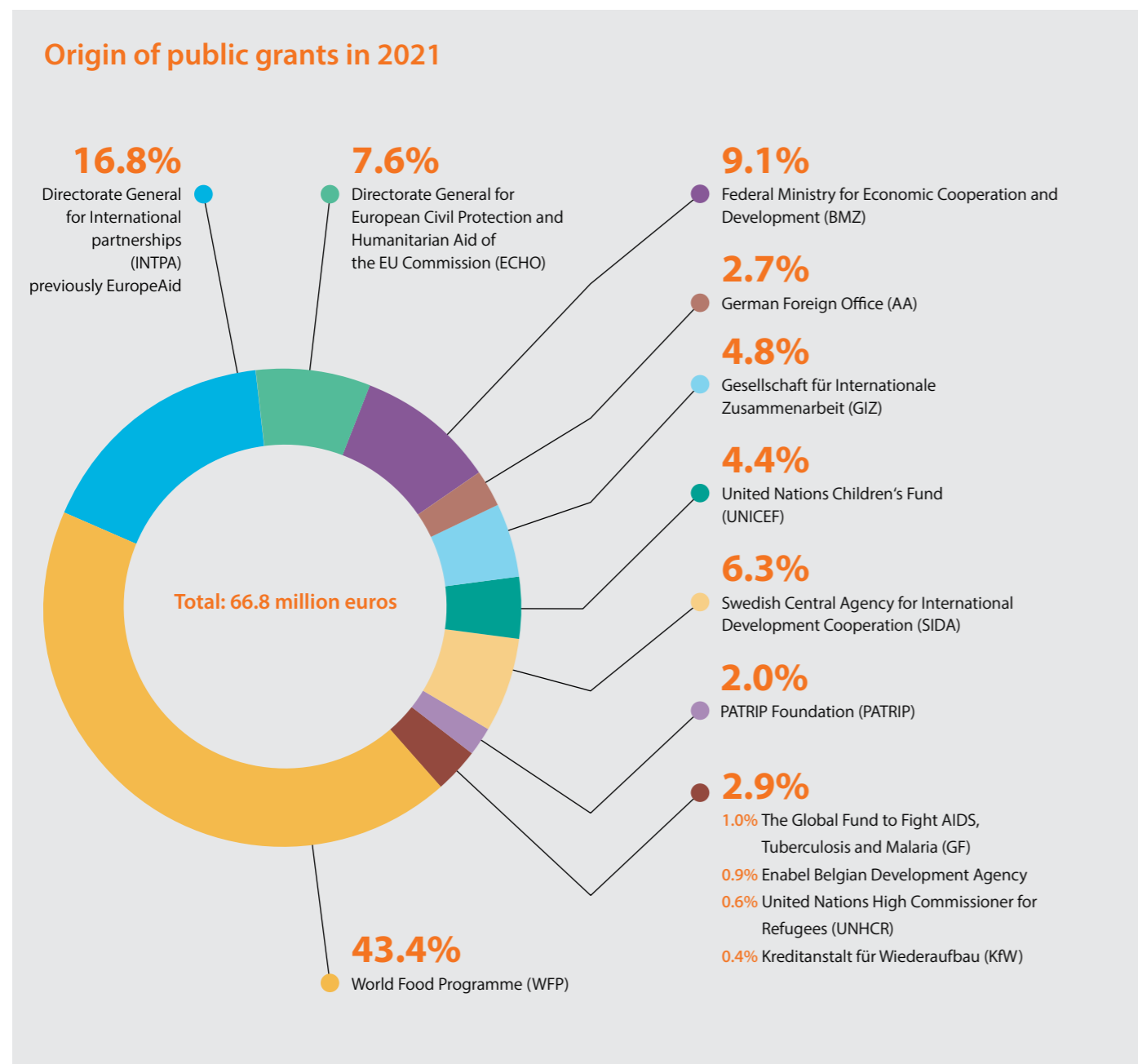


Publicly Funded Projects

Grants from institutional public donors, along with sponsorships and other private donations, allow us to reach people in project countries even more effectively. World Vision was again able to increase the amount of public grants received for fragile contexts this year. We are very grateful for the great trust that public donors have placed in World Vision. We are working with a wide range of different providers of funds, including the German Federal Ministry for Economic Cooperation and Development (BMZ), the German Foreign Office (AA), the European Commission (EC) and the United Nations (UN), especially the World Food Programme (WFP). Donors

typically support projects with grants ranging from 75–95% of the project costs. The difference, the so-called co-financing contribution, is raised by World Vision Germany through contributions from private donors. Public grants allow us to operate in more countries, especially in fragile contexts where highly vulnerable people need support and we do not have sponsorships.

The overview provided on the following pages shows which funds from public donors supported World Vision Germany's projects in these countries in FY 2021.



Sudan: Hawa Adam's six-month-old gets a routine vaccination at a clinic operated by World Vision

Funded by: Federal Ministry for Economic Cooperation and Development



Country	Focus area	2021 budget in euros
Burundi	Food security	287,115
DR Congo	Subsistence, resilience	875,682
Honduras	Economic advancement, education	487,704
India	Child protection	149,931
Indonesia/Philippines/Sri Lanka	Global Program (Waste Management)	640,865
Israel (Jerusalem, West Bank)	Education	247,492
Israel (Jerusalem, West Bank)	Disaster preparedness	5,753
Jordan	Agriculture	314,102
Kenya	Food security	302,447
Mali	Child protection	112,995
Myanmar	Agriculture	275,000
Somalia	Agriculture	1,160,572
Sri Lanka	Agriculture	155,000
South Sudan	Food security	326,500
South Sudan	Child protection	150,000
Sudan	Agriculture	89,998
Vietnam	Agriculture	72,000

Funded by: **Gesellschaft für Internationale Zusammenarbeit**  Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Country	Focus area	2021 budget in euros
Ethiopia	Agriculture and resilience	185,045
Ethiopia	environmental	22,558
Honduras	Child protection	151,000
Jordan	Water and hygiene(3 projects)	2,275,433
Kenya	environmental	75,959
Mali	Gender equality and women's rights	39,729
Mongolia	Education	109,537
Uganda	Agriculture	118,692

Funded by: **Directorate General for International partnerships (INTPA) previously EuropeAid**



Country	Focus area	2021 budget in euros
Armenia & Georgia	Vocational training	125,908
Armenia	Agriculture	124,660
Burundi	Health	3,259,615
Burundi	Peacebuilding	832,060
Georgia (Abkhazia)	Education	88,469
Cambodia	Support of civil society	229,026
Kenya & Senegal	Child protection	476,387
Lebanon	Water and hygiene(2 projects)	649,086
Lebanon	Peacebuilding	1,302,637
Mauritania	Food security	70,000
Mauritania	Support of civil society	130,813
Mongolia	Child protection	88,647
Mongolia	Support of civil society	710,665
Zimbabwe	Food security, agriculture	1,270,611
Somalia	Peacebuilding	569,077

Funded by: **Directorate General for European Civil Protection and Humanitarian Aid of the EU Commission (ECHO)**



Country	Focus area	2021 budget in euros
Bangladesh	Disaster preparedness	65,000
Bolivia	Disaster preparedness	47,045
Israel (Jerusalem, West Bank)	Protection of children in humanitarian crisis situations	414,920
Philippines	Emergency aid	384,736
Zimbabwe	Disaster preparedness	85,175
Zimbabwe	Education in humanitarian crisis situations	1,194,186
Sudan	Health in humanitarian crisis situations	1,656,530
Vietnam	Water and hygiene	304,762

Funded by: **German Foreign Office**



Country	Focus area	2021 budget in euros
DR Congo	Child protection, emergency aid	867,770
Somalia	Food security	848,976

Funded by: **United Nations**



Donor	Country	Focus area	2021 budget in euros
UNHCR	Bangladesh	Food security	287,389
UNICEF	Afghanistan	Food security in humanitarian crisis situations	62,088
	Bangladesh	Water and hygiene(2 projects)	693,674
	Bosnia and Herzegovina	Protection of children in humanitarian crisis situations (2 Projects)	483,813
	Bosnia and Herzegovina	Education in humanitarian crisis situations (2 Projects)	70,610
	Georgia	Child protection	51,777
	Georgia (Abkhazia)	Child protection	166,806
	Niger	Education in humanitarian crisis situations	907,678
	Chad	Water and hygiene	267,564
WFP	DR Congo	Nutrition, food emergency aid (4 projects)	1,149,941
	Iraq	Nutrition, food emergency aid (4 projects)	2,922,153
	Kenya	Nutrition, food emergency aid (6 projects)	2,320,817
	Lebanon	Nutrition, food emergency aid (4 projects)	14,145,311
	Malawi	Nutrition, food emergency aid (2 projects)	415,235
	Zimbabwe	Nutrition, food emergency aid (3 projects)	2,794,723
	Somalia	Nutrition, food emergency aid (4 projects)	391,904
	South Sudan	Nutrition, food emergency aid (8 projects)	2,547,050
	Sudan	Nutrition, food emergency aid (2 projects)	449,391
	Central African Republic	Nutrition, food emergency aid (2 projects)	958,664

Additional public donors

Donor	Country	Focus area	2021 budget in euros
Enabel	Senegal	Water and hygiene, food security	549,910
Global Fund	Haiti	Health	47,350
KfW	Sudan	Subsistence, agriculture	267,075
PATRIIP	Afghanistan	Health	507,546
	Afghanistan	Education	144,927
	Afghanistan	Health	59,703
	Niger	Social cohesion, water and hygiene, subsistence support	620,090
SIDA	Somalia	Peacebuilding	1,260,304
	Somalia	Resilience building	2,924,718

Project Management and Controlling

All projects managed by World Vision go through a project management cycle. This process, which is applied worldwide by all World Vision offices, is based on a standardized concept called "LEAP", where L stands for learning, E for evaluation, A for accountability and P for planning. A complete "LEAP" cycle consists of five phases (see diagram), from project planning to the end of a project. The different phases can be of varying lengths, depending on whether, for example, a project is a development cooperation project or about humanitarian aid where particularly rapid action is required.

Phase 1: Data Collection

Every long-term development cooperation project is preceded by a phase in which local socioeconomic factors are analyzed. To this end, we analyze data already available and interact with representatives of the government, authorities and other local stakeholders. In addition, we also investigate whether other institutions or organizations are already working on a solution for specific challenges. During this phase, which lasts about 3–6 months, we take the fundamental decision of whether or not to start a project.

Phase 2: Project Planning

In this second step, the families in the project region in particular have their say. The information they provide about living conditions, available resources, know-how and needs is systematically collected. On the basis of this survey, we analyze the causes of their poverty and its effects, especially on children, and formulate concrete goals for their welfare. The projects are then planned in coordination with additional local stakeholders. In this context, we define the specific measures required to achieve the goals of the project. We also plan the budgets for implementing the project. By involving families and local stakeholders from the planning process, we lay the foundation for ownership and accountability and the sustainability of our projects.

Phase 3:
Project implementation and project monitoring
This is when the actual implementation of the project takes place. We implement various measures for the children and their families and let them participate in the process. Depending on the goals of a project, we also work with teachers, health care staff, local authorities, organizations and religious groups. In addition, both World Vision and the families

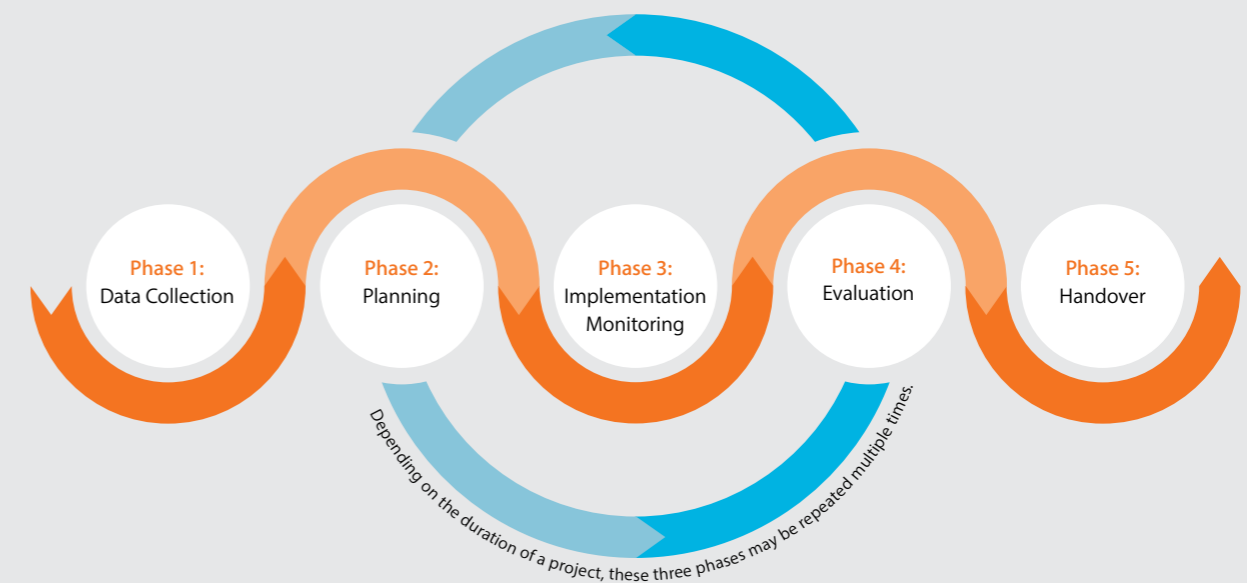
themselves advocate for the rights and well-being of children vis-a-vis their governments. To ensure that we achieve our set goals, World Vision staff regularly review the implementation of measures, their results and immediate impacts. This also includes reviewing the use of funds according to planned activities and analyzing budget deviations. We thereby ensure that the donations entrusted to us are used in an impact-oriented and transparent manner.

Phase 4: Evaluation

An evaluation is conducted at the end of a project or of a project cycle. For long-term regional development projects, this is done approximately every five years. The OECD Development Assistance Committee's (DAC) criteria of relevance, effectiveness, efficiency, coherence, impact and sustainability are systematically applied in the relevant review and assessment process. We also analyze the environment in which the project takes place to see if any relevant changes have taken place. The results of this evaluation tell us whether or not our activities generate the expected effect. In addition, the recommendations obtained from an evaluation can be used in the further implementation of the project or in a new project.

Phase 5:
Project Adjustment or Handover
In this next step, the insights and recommendations gained from the evaluation lead to an adjusted continuation of the project work or to the project being handed over to the local population. If it is established that the target population of the project has reached the main goals with the support of World Vision, a process is initiated at the end of which World Vision completely withdraws from the project region. In regional development projects, this is generally the case after approximately ten to twelve years.

A LEAP project cycle consists of five phases



Our work needs to be planned, repeatedly reviewed and adjusted to changing framework conditions. For all World Vision offices worldwide, this is done based on the standardized "LEAP" concept.

Internal and External Audits

World Vision Germany's public donors such as ECHO (Directorate-General for European Civil Protection and Humanitarian Aid) and EuropeAid (the European Commission's Development Cooperation Office), conduct audits of selected projects funded by them to ensure that funds are being spent appropriately.

In addition, the financial control mechanisms and accounting practices of World Vision Germany are regularly reviewed by both the internal auditors of the World Vision partnership and external auditors.



Impact Monitoring

It is not sufficient to examine the short-term results of project activities in order to be able to assess their impact. Rather, we need to describe the desired impacts, evaluate the impacts achieved and draw adequate conclusions for real-life application. In this context, we define medium- and long-term impacts as all the effects generated by the measures taken in connection with the project, whether intended or unintended, whether positive or negative. The difference between the result of a project activity and its impact can easily be seen in the following example: The result of an educational project can be that a teacher has a better knowledge of teaching methods as a result of further training (project activity). This, however, does not say anything about the intended impact of such training — such as a higher percentage of children who can read.

Making Impact Measurable

In its “Child Well-Being Objectives” (meaning: goals for the well-being of children) World Vision has defined goals and benchmarks against which the quality of the project work needs to be measured. World Vision uses indicators that make changes in the quality of life of children and families in different areas of life visible and bases statements on impacts on these indicators. Such an indicator could, for example, be the percentage of children in third grade who have age-appropriate reading skills. If such indicators are measured regularly as part of evaluations, a trend becomes visible that provides information on how the quality of life of children develops over the years. With regard to the example of teacher training given above, it would be possible to see whether the children’s reading and writing skills have changed. With regard to impact, the question would then arise as to whether the project activities contribute to positive or negative changes. To this end, the analysis needs to look at the causal relationships. In our example, this would mean analyzing whether teachers are using new teaching methods and whether more children are actually

able to read. External influencing factors must also be taken into account in this evaluation. For example, our work is also influenced by the work of public authorities or other organizations. Droughts, flood disasters or social and political changes can jeopardize or even foster the success of a project. Considering these interdependencies and analyzing our contribution is what impact monitoring is about.

How to Collect Meaningful Data

Evaluations aiming to determine the effects of project activities are conducted after an agreed period of time. They may take place in the middle or at the end of a project or some time after project completion. The data is usually collected using a mix of quantitative methods (e.g. representative household surveys) and qualitative methods, such as expert interviews or group discussions. The evaluations are usually conducted by independent experts.

Effectiveness monitoring in times of pandemic: Loss of quality or “business as usual”?

The coronavirus pandemic posed many challenges with regard to impact monitoring. With borders being closed, curfews imposed, and face-to-face communication limited to the minimum, “traditional” data collection became impossible in a lot of national contexts. Our teams had to overcome major methodological and systemic obstacles. For example, schools in some countries were closed for almost two years, which made access to our main target group very difficult.

However, our experience shows that adjustment to the context is possible without abandoning our quality standards (OECD DAC principles). Remote data collection methods, such as specific online tools, the consistent use of open source data, or real-world online feeds are just a few innovations that have proven largely feasible in most of our project sites. Evaluation teams were forced to rethink fieldwork and try new methods without overburdening the local offices, but involving them more closely than ever before. This is where World Vision’s advantage of having a large number of own local staff becomes apparent. Experience shows that impact monitoring is generally possible without compromising on data quality. In addition, methodological adaptations and innovative evaluation designs will be reproducible and scalable beyond the pandemic, especially in fragile contexts or low-resource settings.

Evaluations in the 2021 Fiscal Year

47 projects were evaluated.

Distribution of evaluations by sector:

-  **11** Projects in the sector of **Economic development and sustainable livelihoods**
-  **10** Projects in the sector of **Education**
-  **7** Projects in the sector of **Water, hygiene, sanitary**
-  **5** Projects in the sector of **Food security**
-  **5** Projects in the sector of **Health and nutrition**
-  **2** Projects in the sector of **Child protection**
-  **2** Projects in the sector of **Cash for work**
-  **5** **Other projects**





National Director Asuntha Charles, World Vision Afghanistan

Setbacks in our project work: Afghanistan

People in Afghanistan were already under enormous pressure in the spring of 2021 when the coronavirus pandemic pushed many families into unemployment. At the same time, the worst drought in decades forced hundreds of thousands of people in rural areas to leave their villages and seek help in other parts of the country. Some of our project regions in the western provinces of the country were also badly affected, and we had to provide emergency aid.

But it was the fall of the government that brought about the full-scale crisis: Starting in the east, Taliban fighters began to capture more and more provincial towns, often with little or no fighting, while foreign troops began their withdrawal from Afghanistan. Alarmed by the developments, part of the population again fled to other parts of the country, and those who could, fled across the borders. Then, on August 15, 2021, the Taliban took power in Kabul and quickly gained control of the entire country. Pictures from Kabul airport showing people desperate to leave sent a chilling message around the world.

Most countries, including Germany, suspended their development cooperation with Afghanistan in response to the regime change and failure of the new de facto government to keep their promises. In addition, international sanctions hinder the flow of money into the country, resulting in a lack of funds to pay for salaries or services such as medical care. Children in particular are paying a high price with increasing malnutrition and fewer education opportunities.

Effects of the crisis on the work of World Vision

World Vision continues to advocate for the children of Afghanistan, as they need help now more than ever before. With around 380 mostly local staff and offices in Herat and rural provinces such as Ghost and Faryab, our aid reaches very remote places. The

partnership-based projects enjoy great acceptance among the population.

The political upheaval led to a worsening security situation and, as a result, to an increasing deterioration in the working conditions of our colleagues on the ground. Shelling of Internet radio masts, for example, made communication with the outside world and also with the German office difficult, and the routes to the projects became unsafe as well. To protect employees, the World Vision office in Herat was temporarily closed, work on the ground in the projects was suspended, and most employees worked from home whenever possible, often without reliable electricity and Internet service and under great emotional stress.

In light of the growing humanitarian crisis, it is important for us to quickly resume projects that are critical to the survival of children and families. These include mobile health and nutrition teams as well as the life-saving training of midwives and the construction of water systems.

Quality standards, codes, voluntary commitments



We are a member of the **Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP)**, a network of non-governmental organizations dedicated to strengthening humanitarian aid and accountability.



We are signatories to the **Transparente Zivilgesellschaft** (Transparent Civil Society) initiative launched by Transparency International whereby we commit to publicly disclose the origin and use of funds as well as other information. The commitments we have made as a partner in this initiative can be accessed on World Vision's website.



The **Core Humanitarian Standard on Quality and Accountability (CHS)** is a voluntary code that describes the essential elements of principled, accountable and high-quality humanitarian action. Aid organizations commit to nine standards to improve the quality and effectiveness of humanitarian aid.



World Vision is committed to adhering to the Code of Conduct of the **International Red Cross and the International Red Crescent** for non-governmental relief organizations involved in disaster relief.



The Sphere Project

We participate in **The Sphere Project**, the charter for quality standards in humanitarian efforts. The Sphere project, which World Vision helped develop, is designed to improve aid delivery to disaster victims and improve accountability to donors, funders, and aid recipients.



We are a member of the **German Council of Fundraising Organizations** and have embraced, beyond what is required by law, the Declaration of Commitment of the German Council of Fundraising Organizations to achieve greater transparency and accountability.



We are signatories to **Initiative Transparente Zivilgesellschaft**, an initiative for a transparent civil society, that advocates for the disclosure of certain information on the Internet. The signatories to this initiative undertake to make ten relevant details about their organization easy to find on their websites and, thus, accessible for the general public. These include, for example, an organization's bylaws, the names of their key decision makers as well as disclosures of the origin and use of funds, as well as the staff structure. The sponsors of the initiative include, among others, VENRO, Transparency Germany, the DZI and the German Council of Fundraising Organizations (Deutscher Spendenrat).



As a member of the Coordination Committee of the **German Federal Foreign Office** we adhere to the twelve principles of German humanitarian aid abroad.



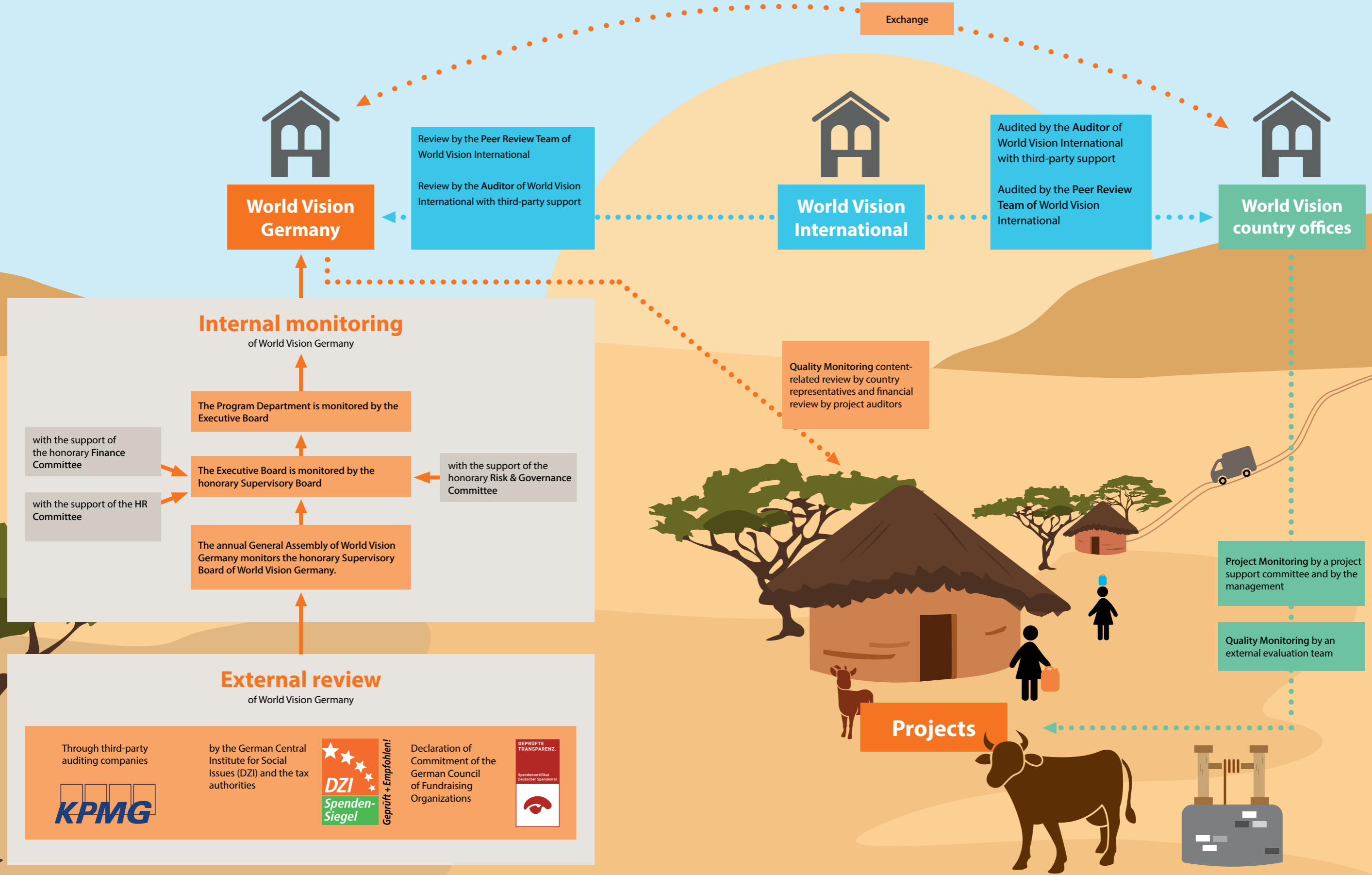
We are a member of the **Association of German Non-Governmental Organizations for Development and Humanitarian Aid (VENRO)** and are committed to adhering to the following codes of conduct which we actively participated in developing:

- "VENRO Code of Conduct on transparency, organizational management and monitoring";
- "VENRO Code on development-related public relations";
- "VENRO Code on children's rights: Protection of children from abuse and exploitation in development cooperation and humanitarian aid": We commit ourselves to the development and use of appropriate instruments and structures for preventing and dealing with cases of abuse.



We regularly apply for and are granted the quality mark for fundraising issued by the **German Central Institute for Social Issues (DZI)**. This certification has been awarded to us annually since our initial application in 2003.

Control mechanisms



Countering risks effectively

As a globally operating, donor-financed aid organization working the field of development cooperation and humanitarian aid, World Vision Deutschland e.V. is exposed to various risks, not least as a result of operating in the world's most fragile and poorest countries. To counter these risks and manage the organization with regard to its risks, we have established an effective risk management system.

The Risk and Governance Committee regularly discusses the association's internal risk management system and receives information from the Executive Board on new risks to the association and on the initiated risk mitigation measures.

Risk register

- All risks in the various areas of operation are recorded and assessed based on their probability of occurrence and potential level of damage.
- Risk mitigation measures are defined and implemented to control risks.
- The risk register is continuously updated and the results are reported to the Executive Board and to the Risk and Governance Committee.

Securing funding and managing the financial position

- The annual financial planning is based on a multi-year strategy
- Conservative planning based on multi-year budgets and ongoing target/actual comparisons by Controlling
- Regular monitoring by the Finance Committee and the Supervisory Board
- Audit of the annual financial statements by an external, independent auditing firm as well as audit according to Section 53 of the German Budgetary Principles Act (HGrG) including assessment of the risk management system
- Regular audits of focal areas by external auditors
- Annual audits according to the DZI quality label for reputable fundraising
- Foreign currency hedging
- Creation of reserves within permitted limits
- Diligent selection of corporate partners with commitment to World Vision guidelines

Anti-corruption and prevention of embezzlement of donations

- Anti-corruption policy, incidents are reported to an ombudsperson
- Internal policies to prevent misappropriation and embezzlement of donations
- Annual Transparency Statement by employees, Executive Board and Supervisory Board
-

Data Protection and Fail Safety

- Binding data protection policies for all employees
- Server and data stored in a certified data center in Germany with on-site inspection by an independent data protection officer
- Storage of personal data and data processing in compliance with the General Data Protection Regulation of the European Union

Sustainable Impact of Project Work

- Regular monitoring visits, report reviews and evaluations of project work by the responsible country program coordinators
- Risk-oriented project management based on detailed risk assessment and subsequent derivation and follow-up of risk-mitigating measures
- Close project controlling and review of project financial reports
- Regular internal audits of project offices by the World Vision International audit team
- Continuous training of our staff at project sites
- Adjustment of project work to changing conditions to ensure effectiveness

Stabilization of the general conditions in project regions

- Participation in creating and building civil society structures in the countries in which we operate
- Advocacy work at national and international level to ensure compliance with human rights and fight corruption



Safeguarding

"Safeguarding" refers to preventive measures to protect children and adults in the projects against violence, abuse of power and disregard for their rights by employees, associated persons or organizations.

- Comprehensive safeguarding policies that are also binding for all partners and service providers
- Regular safeguarding training for all staff and crisis management plan for incidents
- Expert advice by in-house working group



Biology

Q Give write 7 taxa living thing

- Kingdom
- phylum
- class
- order
- family
- genus
- species

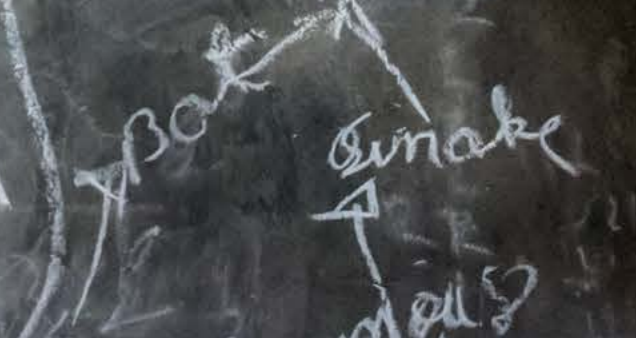
Q classification is process of group of organism

Financial Report

Q Biaman is main or organism of part ecosystem

Q Ecosystem is it a combination of living and non living

- Q animal name
- millipede - chlopoda
 - Diplopoda



Financial Report 2021

General Information

World Vision Germany is a non-profit organization and as such required to demonstrate that its management has acted in compliance with its bylaws as well as German laws governing non-profit organizations by properly recording the income and expenses of the organization. In addition, World Vision voluntarily prepares both a balance sheet and a corresponding profit & loss account in accordance with the financial reporting standards for large corporations stipulated in the German Commercial Code (HGB). The financial statements of the organization for the period ended on September 30, 2021 were prepared in accordance with the provisions of Sections 242 et seq. stipulated by commercial law for all merchants as well as the supplementary provisions of Sections 264 et seq. HGB, insofar as these are applicable by analogy. In addition, the financial statements were supplemented by a management report.

The annual financial statements are subject to a voluntary audit according to Sections 316 et seq. HGB and the generally accepted auditing standards for financial statements as promulgated by the Institute of Public Auditors (IDW) in Germany. The provisions of the German law governing non-profit organizations and the corresponding tax provisions of the German Fiscal Code—such as those regarding the appropriate and timely use of funds

and the creation of reserves—are observed. Please find below an explanation of the accounting and valuation methods used, followed by the balance sheet. As part of the notes to the profit & loss account, income is detailed by source of income on page 56. To provide a better understanding, expenses are presented on page 58 (“Explanatory Notes to the Use of Funds”) in accordance with the DZI guidelines (please see the quality mark guidelines available at dzi.de/dzi-institut/downloads/). Furthermore, additional information regarding expenses for personnel, advertising and public relations is presented starting on page 58. In addition, starting on page 62, income is listed by category in line with the requirements of the German Council of Fundraising Organizations (see spendenrat.de).

Accounting and Valuation Methods

The structure of the balance sheet and of the profit & loss account is based on the requirements of commercial law, specifically Sections 266 and 275, respectively, of the German Commercial Code (HGB), adjusted or amended in accordance with Section 265 HGB in order to take into account peculiarities arising from the tasks and structure of the association as an internationally working relief organization that is mainly financed through donations. The P&L account is prepared using the cost-of-sales method (Section 275 (3) HGB) in accordance with IDW RS HFA 21.

Accounting and valuation are carried out in accordance with the principles of proper accounting on the basis of acquisition costs, taking into account the lower-of-cost or market principle as well as the principles of commercial prudence. Purchased intangible and tangible assets are valued at acquisition or production cost minus the accumulated regular amortization for the reporting period. Fixed assets are amortized using the straight-line method of depreciation. Low-value assets are written off in full in the year of their addition.

Financial assets are also reported at acquisition cost. Securities were written down to lower market prices, if this was necessary to adjust their recognition to lower market prices expected to be permanent.

Inventory is valued at acquisition cost with due consideration of the lower-of-cost principle. Receivables and other assets are carried at nominal value. All receivables have a remaining maturity of up to one year. Cash in hand and bank balances are stated at nominal amounts.

Provisions are stated at their settlement amounts, determined based on sound commercial judgment. Liabilities are reported on the equity & liabilities side at their respective settlement amounts. They are not collateralized by mortgage or similar rights. All liabilities have a remaining maturity of up to one year.

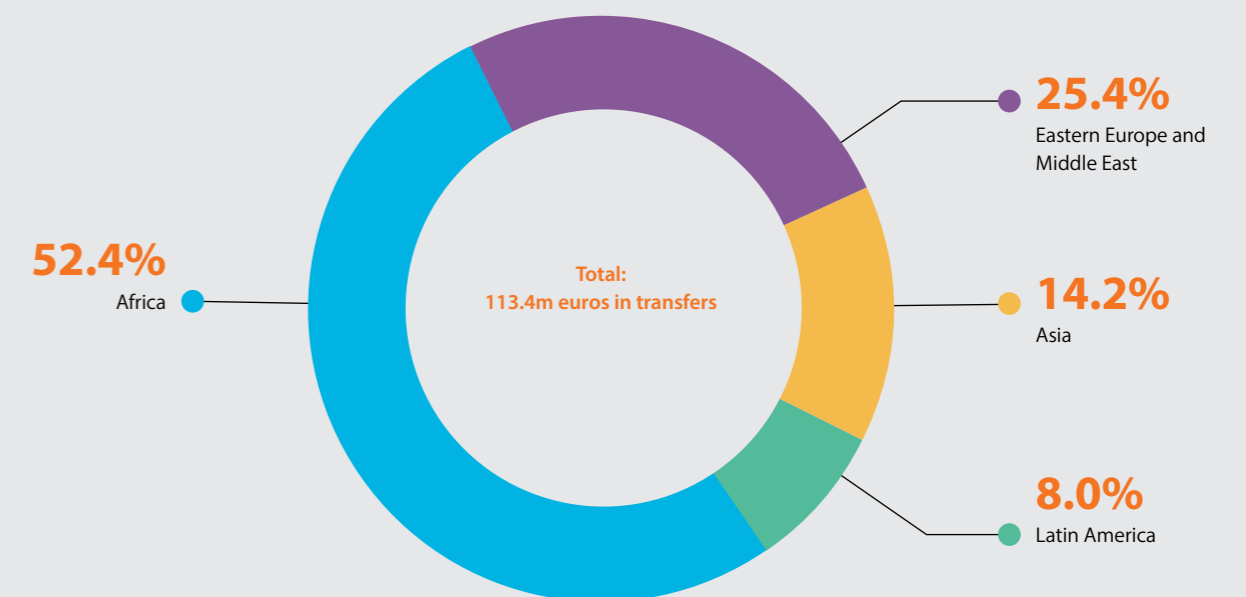
Transfer payments to projects are predominantly made in US dollars while being posted in their euro amounts based on the actual exchange rates. Foreign currency receivables and liabilities (exclusively in US dollars) and bank balances are recognized at the current exchange rate on the date of their addition and revalued as of the reporting date, as necessary.

Donations of materials are valued and reported at their respective documented fair/market values. The current assets are supplemented by an item called “Assets held in projects”. These refer to donations, public funds and contributions from other aid organizations, which were transferred, but not yet spent locally as of the reporting date. Project expenses paid in advance by project offices are reported as liabilities to associated aid organizations.



Payments to projects by region

not including cross-regional funding and carryforwards, see also the country table, TOTAL, on page 19



Notes to the Balance Sheet

The total assets increased by 1.35m euros (2.1%) over the previous year and amounted to 63.2m euros on the balance sheet date.

This is mainly explained by an increase in receivables from associated aid organizations as of the balance sheet date (+6.3m euros) and the increase in other assets by 1.4m euros. As in the previous year, receivables from the ex ante funding of project expenditures by predominantly public-sector donors are the largest single item under Other Assets. This is countered mainly by a decrease in cash and cash equivalents (-5.1m euros) and in assets held in projects (-0.7m euros).

With 8.7m euros, the fixed assets remained almost unchanged over the previous year. The share of non-current assets in the total assets dropped to 13.8% in FY 2021 due to the increase in the current assets (1.3m euros).

Assets

A. Fixed Assets

- I. The Intangible Fixed Assets include licenses and computer software. In FY 2021, this item amounts to 0.1m euros (previous year: 0.2m euros).
- II. The Tangible Fixed Assets consist mainly of office equipment and leasehold improvements as well as the vehicle fleet and IT systems, and amount to 0.5m euros (previous year: 0.6m euros) on the reporting date.
- III. The Financial Assets include loans (1.2m euros), equity investments (0.8k euros) and securities held as assets (6.9m euros). Since FY 2011, the majority of securities have been professionally managed by a third-party asset management company. The majority of financial assets can be converted to cash at short notice, as necessary. The managed assets can be subdivided into three asset categories: 74.5% of the funds are invested at fixed interest rates as required by the investment policy (minimum of 70%). Other financial assets concern investments in shares (24.7%) and in liquidity as well as currencies (0.8%). In addition to the above-mentioned securities, 1.1m euros were invested in micro-finance and real estate funds with two banks. The financial investments are in line with World Vision's policies, which include various sustainability criteria and prohibit, for example, any connection with child labor,

human rights violations, corruption, disregard for environmental protection, gambling, drugs, pornography and fire arms.

B. Current Assets

- I. The relief supplies included in the Inventories (previous year: 428k euros) were shipped to project regions or will be provided to other relief organizations free of charge in the next fiscal year.
- II. The Assets Held in Projects item includes funds already transferred to projects but not yet spent locally as of the balance sheet date (12.2m euros). It also includes repayment claims in the amount of 43k euros from projects funded by public donors and completed as of the reporting date.
- III. Receivables and Other Assets amount to 16.1m euros as of the balance sheet date. The item includes, among others, receivables from associated aid organizations in the amount of 7.5m euros. These are receivables from other World Vision country offices, most of which refer to project-specific transfers scheduled for October 2021. The other assets amount to 8.6m euros and comprise mainly receivables from the advance financing of projects funded by the public sector as well as cooperation partners and include approved funds not yet disbursed. In addition, this item also includes advance payments, accrued interest and other receivables. All receivables and other assets have remaining maturities of less than a year.

- IV. The item Cash in Hand and Bank Balances (26.0m euros) mainly includes funds for publicly funded projects as well as fixed-term and overnight deposits that need to be available at short notice to finance project work. All liquidity is held in low-risk investments and transferred to projects as quickly as possible in accordance with the budget planning and control requirements. The drop in cash and cash equivalents by 5.1m euros over the previous year is mainly the result of lower amounts from public donors held as of the reporting date and takes into account funds already forwarded to World Vision International for the funding of projects in the following month.

C. Prepaid Expenses

Prepaid expenses of EUR 0.1 million mainly include expenses for the maintenance of various technical facilities as well as marketing expenses.

Balance Sheet as of 9/30/2021

(all amounts in euros)

ASSETS	9/30/2021	9/30/2020	EQUITY AND LIABILITIES	9/30/2021	9/30/2020
A. Fixed Assets			A. Equity		
I. Intangible fixed assets	91,919	172,114	I. Assigned capital	1,176,997	1,176,997
II. Tangible fixed assets	486,336	592,061	II. Reserves	16,491,447	16,368,010
III. Financial assets	8,148,118	7,942,967			
Total fixed assets	8,726,373	8,707,142	Total equity	17,668,444	17,545,008
B. Current Assets			B. Donated Funds Not Yet Spent		
I. Inventories	0	427,994	I. Liabilities from funds for disasters yet to be used as assigned	3,630,961	3,421,709
II. Assets held in projects	12,261,655	13,002,989	II. Liabilities from funds for sponsorship projects, development cooperation projects, etc. yet to be used as assigned	27,211,272	23,133,808
III. Receivables and other assets	16,129,003	8,535,700			
IV. Cash and bank balances	25,932,171	31,054,357	Total project liabilities	30,842,233	26,555,517
Total current assets	54,322,830	53,021,040	C. Provisions	1,668,436	1,594,133
C. Prepaid Expenses	144,827	177,965	D. Liabilities	13,014,916	16,211,489
Total ASSETS	63,194,029	61,906,147	Total EQUITY & LIABILITIES	63,194,029	61,906,147



Equity and Liabilities

A. Equity

- I. The Assigned Capital remains unchanged and amounts to 1.2m euros.
- II. The Reserves amount to 16.5m as of the balance sheet date. In order to fulfill its statutory purpose, the association has undertaken to build up a working capital reserve to cover the project payment obligations entered into to ensure the reliable, continuous funding of projects — even in the event of a decline in or absence of donations. In the event of fluctuations or loss of donation income, these are the reserves through which the fulfillment of transfer obligations and, thus, the financing of projects and the maintenance of business operations are ensured. Project terms of 10 to 15 years and annual transfer payments of approx. 117m euros call for a forward-looking approach.

B. Donated Funds Not Yet Spent

A total of 30.8m euros in funds not yet used in accordance with the bylaws are reported as deferred liabilities in the balance sheet. The recognition on the liabilities side is with income-reducing effect via the Donated Funds Not Yet Spent item in the P&L of the fiscal year.

Of this amount, 3.6m euros are private donations for disasters such as the global refugee crisis (1.2m euros), famine in Africa (1.0m euros), the COVID-19 pandemic (0.3m euros) and disasters in general (1.1m euros).

Additional donations received during the year but not yet transferred or spent locally or otherwise used in accordance with the bylaws are reported as “Liabilities from Funds for Sponsorship Projects, Development Cooperation Projects, etc., yet to be used as assigned” and amount to 27.2m euros. The 4.1m euro increase is attributable to the organization’s continued increase in overall project volume and to aftereffects of the COVID-19 pandemic, which caused delays in the implementation of projects.

C. Provisions

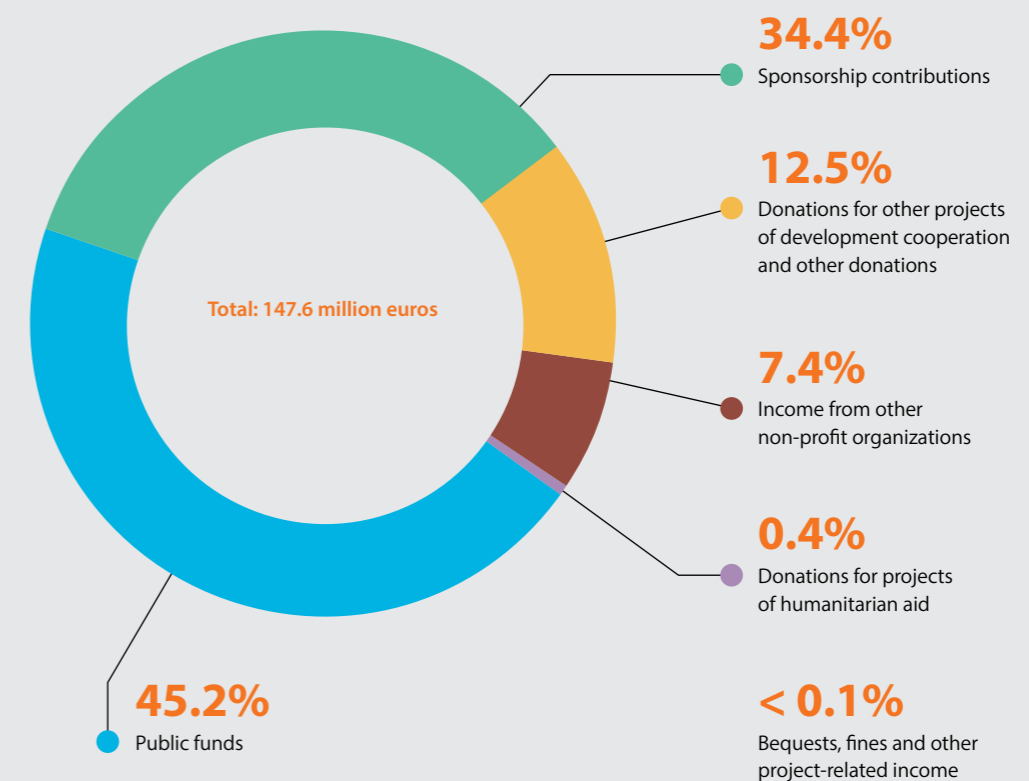
Other provisions (1.7m euros) were made for future personnel expenses (e.g. remaining leave entitlements, overtime), costs in connection with the audit of the annual financial statements and invoices not yet received as of the balance sheet date.

D. Liabilities

This balance sheet item mainly includes liabilities to associated aid organizations (5.1m euros) consisting of liabilities from prepayments for projects by other non-governmental organizations and cooperation partners (2.8m euros) and pending transfers of funds to the project countries for which the project offices have already made advance payments (2.2m euros). It also includes liabilities to the public sector from project grants (5.9m euros) received by the organization prior to the balance sheet date but not yet transferred to the recipient(s). In addition, the association had trade liabilities of 1.5m euros and other liabilities amounting to 0.5m euros on the balance sheet date.



Income by source of funds, project-related activities



Notes to the Profit and Loss Account

Source of income

The total income of World Vision Germany for the fiscal year was 148.6m euros (see total revenues on page 57).

I. Donations, similar income and grants received during the fiscal year
In FY 2021, the project-related income increased by approx. 13.3m euros over the previous year to a total of 147.6m euros.

With 50.8m euros, sponsorship contributions continue to be the major source of income among the private donations. A further 1.0m euros in grants for sponsorships (previous year: 0.3m euros) are reported as Income from Cooperation Partners.

Donations for other development cooperation projects and other donations in the amount of 18.5m euros (previous year: 16.1m euros) mainly refer to project-related donations (additional donations from sponsors, dedicated donations, contributions from philanthropists) and donations for fragile contexts (Childhood Rescuers program). In addition, the organization received 7k euros from fines during the reporting period, plus other income in the amount of 33k euros.

Private donations for humanitarian aid projects amounted to 0.7m euros and, thus, were below the previous year's figure of 1.3m euros. This income depends mostly on the occurrence of disasters and, hence, is volatile in nature. The 2021 income is composed mainly of donations for the COVID-19 pandemic (0.2m euros), general disaster relief (0.3m euros), hunger in Africa (0.1m euros) and in connection with various other appeals for donations (0.1m euros).

An increase by 27 % to 66.8m euros was recorded for grants from public donors in 2021. More information on the various public donors is provided in the "Publicly funded projects" section on page 34.

The income from other non-profit organizations dropped by 2.3m euros to 10.9m euros compared to the 2020 fiscal year. This is due, in particular, to the fact that projects in connection with our cooperation with "Aktion Deutschland Hilft" (German Relief Coalition) could only be implemented at a slower pace due to aftereffects of the COVID-19 pandemic.

Within the scope of our cooperation with businesses, our work was supported by the following cooperation partners, among others: PM-International AG, E.L.V.I.S. AG, MICON, Fonds Finanz Maklerservice, JEMAKO International, Hydroflex, Ecosia, OTG - Meßmer and Kreyenhop & Kluge GmbH & Co. KG. Support was provided in the form of sponsorship contributions, project-related donations and royalties for the licensing of the World Vision logo. When companies reference their cooperation with World Vision Germany for commercial purposes, their business partners and customers are informed in a transparent and visible manner prior to making their decision, about the specific extent to which World Vision Germany will benefit financially from such sales proceeds or cooperation.

II. Income from Asset Management
Income from asset management (0.6m euros) mainly relates to income from sponsoring agreements (0.3m euros) and interest income as well as income from financial assets (0.3m euros).

III. Income from Economic Activity
Income from economic activity refers to payments received for IT support services provided to smaller European World Vision partner offices, for which the organization received reimbursements in the amount of 0.4m euros to cover personnel expenses and costs of materials in FY 2021.

Income in FY 2021 and FY 2020

(all amounts in euros)

	FY 2021		FY 2020	
	Amounts	Percent	Amounts	Percent
Project-related activities				
Sponsorship contributions	50,778,328	34.4%	50,995,678	38.0%
Donations for other development cooperation projects/other donations	18,487,796	12.5%	16,099,707	12.0%
Donations for projects of humanitarian aid	655,367	0.4%	1,283,400	0.9%
Total donations	69,921,491	47.4%	68,378,785	50.9%
Public grants	66,787,716	45.2%	52,658,375	39.2%
Income from cooperation partners	10,891,759	7.4%	13,237,023	9.9%
Contributions from fines	6,580	0.0%	12,800	0.0%
Other project-related income	32,915	0.0%	39,324	0.0%
Total project-related income	147,640,460	100.0%	134,326,307	100.0%
Utilization of funds from the previous year	25,977,381		23,384,642	
Funds of the fiscal year not yet spent	30,009,698		26,555,517	
Total project-related income	143,608,144		131,155,432	
Non-project-related activities				
Dedicated activity	2,223		65	
Asset management	570,523		262,129	
Business operations	355,733		428,158	
Total income	144,536,623		131,845,784	
Total income of the fiscal year *	148,568,940		135,016,659	
Income received from private donors (total donations + contributions from fines)	69,928,071		68,391,585	

* Total income in the fiscal year = total income from project-related activities + dedicated activity + asset management + economic activity



Notes on the Use of Funds

World Vision Germany's total expenses in FY 2021 amounted to 144.4m euros.

I. Project expenses represent the largest item with a volume of 124.6m euros and make up 86.5% of total expenses in the non-profit segment.

a) 117,3m euros go directly to the funding of projects. The amount is composed as follows:

- Transfers of private donation income (incl. cooperations): 52.2m euros
- Transfers of public grants received: 65.1m euros.

Additional information about the public donors and the project countries is provided on pages 34 et seq. (public funds) and on page 18 et seq. (table of countries).

The volume of transfer payment is adjusted to the current situation in a project country and to the status of a project. Budget planning as well as the related transferred funds are predominantly in US dollars. Hedging transactions are used to hedge a large share of scheduled transfers of funds sourced from private donors to counteract exchange rate risks.

b) Project support includes the supervision of projects from Germany as well as related upstream and downstream activities. These expenses amounted to 5.4m euros in FY 2021.

c) Campaigns, education and information events are organized in line with the organization's bylaws. They serve to raise public awareness for development policy topics. The association organizes so-called "parliamentary evenings" on development cooperation topics and implements campaigns and exhibitions. This type of activity is an independent statutory purpose of the organization. 1.9m euros were spent on such purposes in FY 2021.

II. Expenses for administrative, supportive and management activities in the amount of 19.4m euros make up 13.5% of the total expenditure and are adequate according to DZI guidelines. Of this amount, 16.3m euros were spent for advertising and general public relations, and are broken down as follows:

a) Donor acquisition cost: 13.7m euros (9.6% of total expenses)

b) Sponsor and donor relations: 2.6m euros (1.8% of total expenses)

When assessing the adequacy of advertising expenses, please note that these costs relate only to the raising of funds from private donors (and not to grants from public donors and transfers from other NGOs). For World Vision Germany, this ratio (called "advertising cost ratio" as per DZI guidelines) is 18.3% on a three-year average (previous year: 17.1%).

Administrative expenses relate to the organization as a whole to ensure the basic functions of operational organization and processes. At 3.1m euros, this corresponds to a 2.1% share of total expenses.

Personnel expenses

Personnel expenses for wages and salaries as well as incidental wage costs were 10.9m euros. The organization had an average of 168 full-time equivalents (FTE), of which 64% were women and 36% men. 48% of all leadership positions at World Vision were held by women during the reporting period. The weekly working time per FTE was 40 hours.

In the past fiscal year, the two members of the Executive Board, Christoph Waffenschmidt and Christoph Hilligen, were employed on a full-time basis. The total compensation of the Executive Board for this period was 358k euros (including special/additional payments, use of company car, insurance, company pension plan). Salaries are not published by recipient for data protection reasons.

Employees of World Vision Germany are generally remunerated in accordance with the German Civil Service Collective Agreement (TVÖD = Tarifvertrag für den öffentlichen Dienst). In FY 2021, the gross annual salaries (per FTE) including 13th-month pay were essentially as follows:

- Senior directors and department managers: 58–92k euros
- Team leaders and experts: 39–67k euros
- Assistants and clerks: 32k–53k euros

Use of Funds in FY 2021 and FY 2020

(all amounts in euros)

	FY 2021		FY 2020	
	Amounts	Percent	Amounts	Percent
I. Project Expenses				
a) Project funding	117,263,439	81.4%	106,318,964	81.3%
b) Project support	5,428,602	3.8%	4,721,802	3.6%
c) Statutory campaigns, education and public relations	1,892,890	1.3%	1,637,489	1.3%
Sub-total:	124,584,932	86.5%	112,678,255	86.2%
II. Expenses for Administrative, Support and Management Activities				
a) Advertising and general public relations	13,717,694	9.6%	12,121,934	9.3%
b) Sponsor and donor support	2,604,206	1.8%	2,888,237	2.2%
c) Administration	3,070,597	2.1%	3,103,148	2.3%
Sub-total:	19,392,497	13.5%	18,113,319	13.8%
Total expenses, project-related activities	143,977,429	100.0%	130,791,574	100.0%
III. Other Expenses, Non-Project-Related	435,759		554,210	
Total expenses	144,413,187		131,345,784	
Additions to/withdrawals from reserves (acc. to P&L)				
Withdrawals from reserves	100,000		100,000	
Additions to reserves and assigned capital	223,436		600,000	
Total after addition to/withdrawal from	144,536,623		131,845,784	

Advertising and General Public Relations Expenses

Expenses for advertising and general public relations in FY 2021 in the amount of 13.7m euros include 7.4m euros for media activities (print, radio, TV and Internet), 1.2m euros for publications and mailings, and 5.1m euros for other advertising activities. The latter include direct approach campaigns to attract new donors and supporters (e.g. "face-to-face"), among others. To the extent financially reasonable, some activities, e.g. design and implementation of advertising campaigns, translation services, market analyses and other consulting services, are outsourced to third-party vendors. In FY 2021, the following partners, among others, supported us in executing our responsibilities: Mindshare GmbH, Apollon Dialogmarketing GmbH, FFW Deutschland GmbH, Deutsche Post AG. Third-party service providers are appointed through a defined award procedure and appointments are reviewed

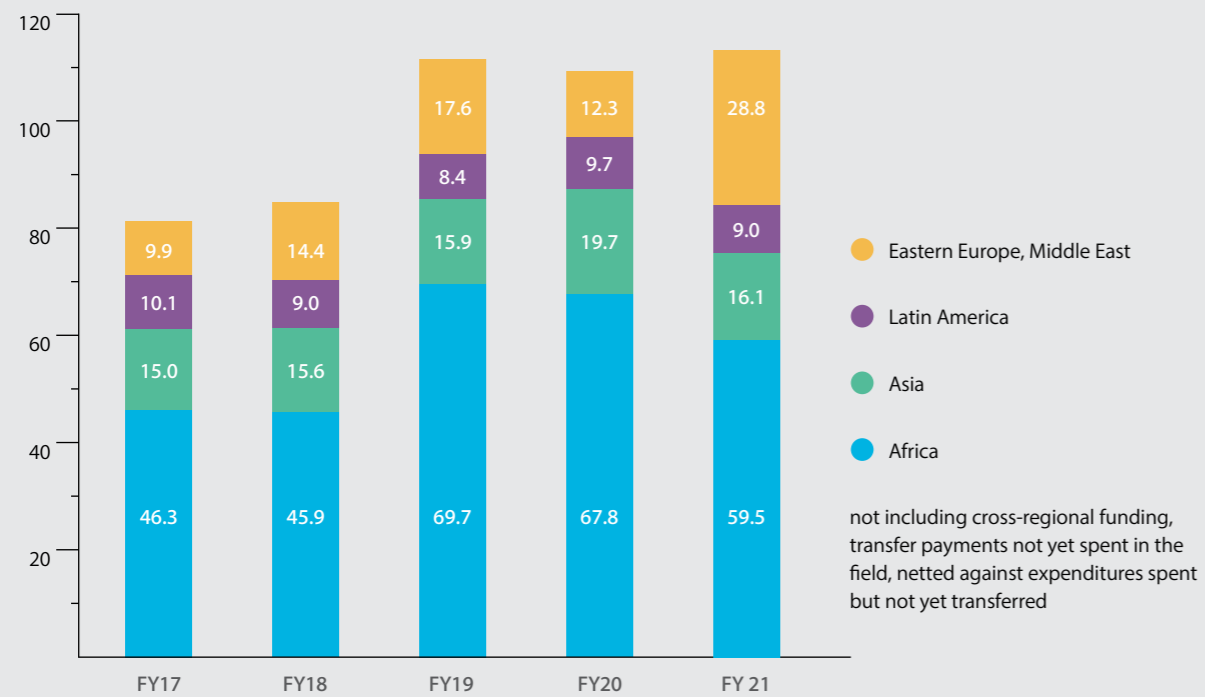
on a regular basis to ensure that our funds are optimally used. Service providers in the field of direct approach (face-to-face) pay a performance-based remuneration, ranging between 16% and 35% of the total staff remuneration. Only long-term, regular contributions are mediated through this channel. The income therefore by far exceeds the performance-based remuneration paid.

Income of the Year and Reserves

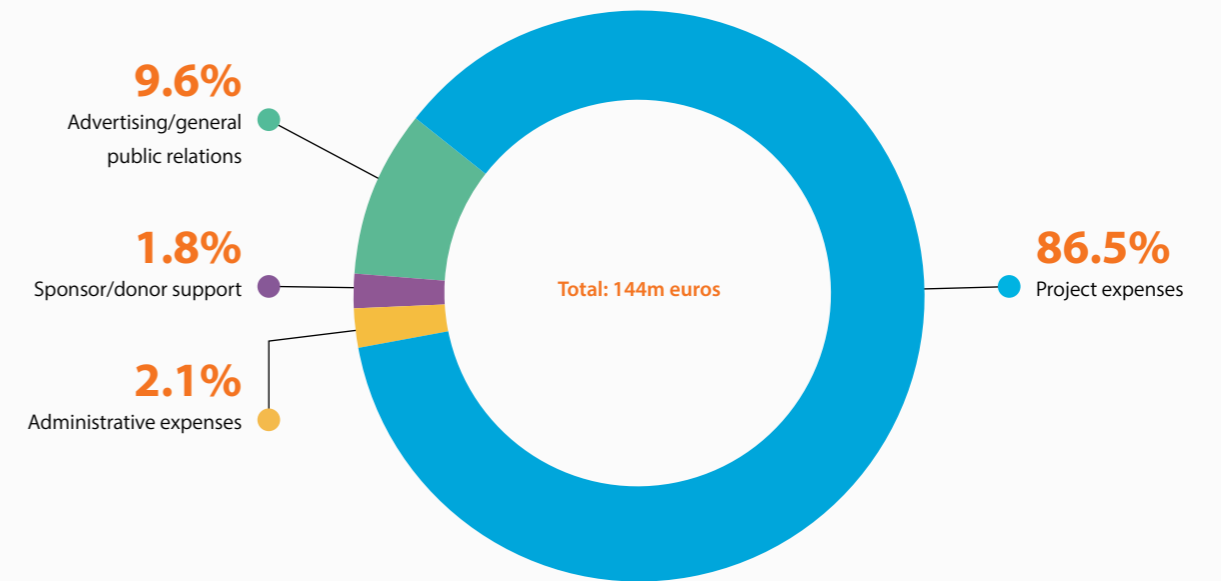
The income of FY 2021 (net profit/loss of the year of the year plus withdrawals from reserves) in the amount of 223k euros was transferred to the reserves.

Project Funding by Region, FY 2017–2021

(in million euros)

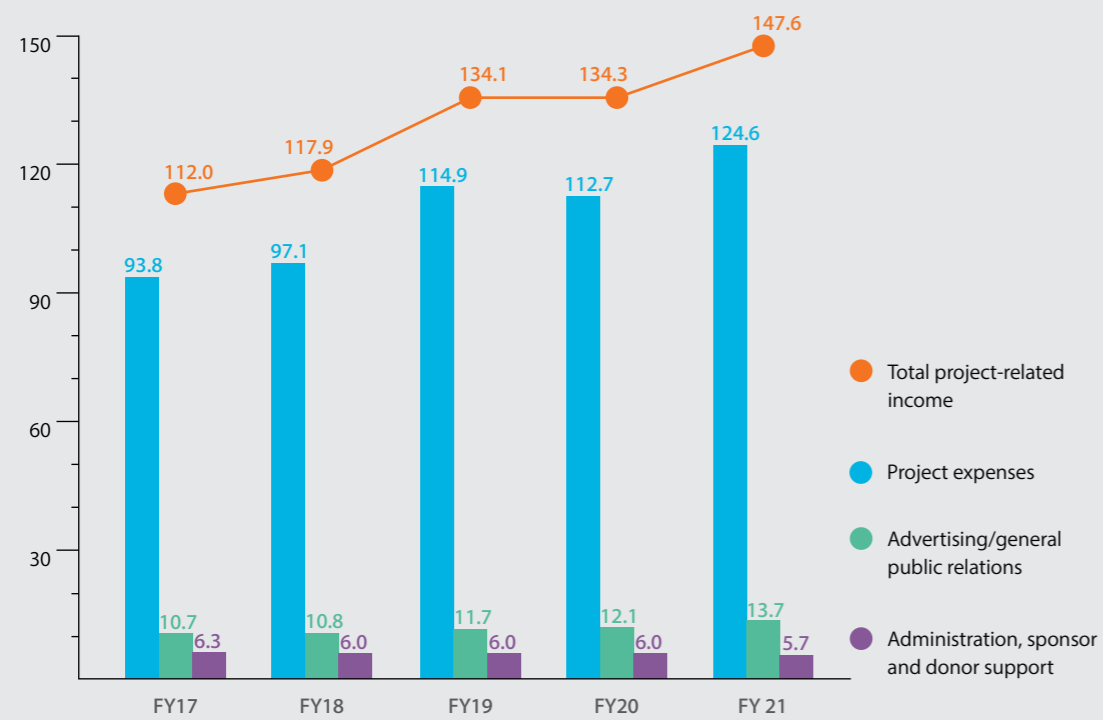


Funds Used for Project-Related Activities in FY 2021



Expenses and Income, Project-Related Activities, FY 2017–2021

(in million euros)



Presentation by Category

in euros in accordance with the requirement to account by segment
of the German Council of Fundraising Organizations
Period: 10/1/2020–09/30/2021

Line	Description	Total profit & loss account	Compliance with statutory goals/project-related activities								Taxable economic activity	
			Direct activities, project-related	Statutory education/public relations work	Subtotal, direct activities	Indirect activities, Management, administration	Fundraising	Subtotal, indirect activities	Dedicated activity (including management)	Total statutory activities		Asset management
1.	Donations and similar income	143,575,228.93	143,575,228.93	—	143,575,228.93	—	—	—	—	143,575,228.93	—	—
	of which membership/sponsorship contributions	—	—	—	—	—	—	—	—	—	—	—
2.	Sales revenues (fees for services)	632,170.45	—	—	—	—	—	—	2,223.37	2,223.37	274,213.86	355,733.22
3.	Increase/decrease in inventories of finished goods/services and work in progress	—	—	—	—	—	—	—	—	—	—	—
4.	Own work capitalized	—	—	—	—	—	—	—	—	—	—	—
5.	Contributions for the financing of current expenses	—	—	—	—	—	—	—	—	—	—	—
6.	Other operating income	214,638.83	32,914.57	—	32,914.57	—	—	—	—	32,914.57	181,724.26	—
	Subtotal income	144,422,038.21	143,608,143.50	—	143,608,143.50	—	0.00	—	2,223.37	143,610,366.87	455,938.12	355,733.22
7.	Direct expenses for statutory purposes/project expenses	119,474,986.93	118,222,093.56	333,261.74	118,555,355.30	471,631.56	448,000.07	919,631.63	—	119,474,986.93	—	—
8.	Cost of materials	—	—	—	0.00	—	—	—	—	—	—	—
9.	Personnel expenses	10,943,393.80	3,532,480.03	1,199,687.66	4,732,167.69	2,170,664.74	3,977,561.37	6,148,226.11	—	10,880,393.80	—	63,000.00
	Subtotal expenses	130,418,380.73	121,754,573.59	1,532,949.40	123,287,522.99	2,642,296.30	4,425,561.44	7,067,857.74	—	130,355,380.73	—	63,000.00
10.	Interim profit/loss 1	+14,003,657.48	+21,853,569.91	-1,532,949.40	+20,320,620.51	-2,642,296.30	-4,425,561.44	-7,067,857.74	+2,223.37	+13,254,986.14	+455,938.12	+292,733.22
11.	Income from contributions to the financing of investments	—	—	—	—	—	—	—	—	—	—	—
12.	Income from the reversal of special reserves/liabilities	—	—	—	—	—	—	—	—	—	—	—
13.	Expenses from the addition to the special reserves/liabilities	—	—	—	—	—	—	—	—	—	—	—
14.	Depreciation/amortization of intangible and tangible fixed assets	234,429.84	63,774.09	36,247.97	100,022.06	31,679.76	102,728.02	134,407.78	—	234,429.84	—	—
15.	Other operating expenses	13,731,753.70	872,052.53	323,692.97	1,195,745.50	396,621.03	11,793,610.44	12,190,231.47	—	13,385,976.97	46,847.64	298,929.09
16.	Interim profit/loss 2	+37,473.94	+20,917,743.29	-1,892,890.34	+19,024,852.95	-3,070,597.09	-16,321,899.90	-19,392,496.99	+2,223.37	-365,420.67	+409,090.48	-6,195.87
17.	Income from equity investments	—	—	—	—	—	—	—	—	—	—	—
18.	Income from other securities and long-term loans	114,464.64	—	—	—	—	—	—	—	—	114,464.64	—
19.	Other interest and similar income	120.62	—	—	—	—	—	—	—	—	120.62	—
20.	Write-downs of long-term financial assets and of securities classified as current assets	25,732.23	—	—	—	—	—	—	—	—	25,732.23	—
21.	Interest and similar expenses	1,641.05	1,641.05	—	1,641.05	—	—	—	—	1,641.05	—	—
22.	Taxes on income	1,249.72	—	—	—	—	—	—	—	—	1,249.72	0.00
23.	Earnings after taxes	+123,436.20	+20,916,102.24	-1,892,890.34	+19,023,211.90	-3,070,597.09	-16,321,899.90	-19,392,496.99	+2,223.37	-367,061.72	+496,693.79	-6,195.87
24.	Other taxes	—	—	—	—	—	—	—	—	—	—	—
25.	Profit/loss of the year	+123,436.20	+20,916,102.24	-1,892,890.34	+19,023,211.90	-3,070,597.09	-16,321,899.90	-19,392,496.99	+2,223.37	-367,061.72	+496,693.79	-6,195.87

Summary											
Total income (euros)	144,536,623.47	143,608,143.50	0.00	143,608,143.50	0.00	0.00	0.00	2,223.37	143,610,366.87	570,523.38	355,733.22
Income (in percent)	100.00%	99.36%	0.00%	99.36%	0.00%	0.00%	0.00%	0.00%	99.36%	0.39%	0.25%
Total expenses (euros)	144,413,187.27	122,692,041.26	1,892,890.34	124,584,931.60	3,070,597.09	16,321,899.90	19,392,496.99	0.00	143,977,428.59	73,829.59	361,929.09
Total expenses (in percent)	100.00%	84.96%	1.31%	86.27%	2.13%	11.30%	13.43%	0.00%	99.70%	0.05%	0.25%



Membership in the German Council of Fundraising Organizations



World Vision Germany is a member of the German Council of Fundraising Organizations (Deutscher Spendenrat, DSR), which aims to uphold and promote ethical principles in fundraising for charitable purposes in Germany and to ensure the proper handling and management of donations through voluntary self-regulation. As a member of the German Council of Fundraising Organizations (DSR) we are required to subject ourselves to the following:

The German Council of Fundraising Organizations (DSR) performs an internal auditing and certification process through independent auditing firms. The certificate was awarded to us for the years 2021–2023.

In addition, we confirm to the German Council of Fundraising Organizations (DSR) as part of our annual statement of voluntary commitment, among others, that we are a non-profit organization and that we comply with the statutory data protection regulations and consumer protection directives.

We furthermore commit to publishing our Annual Report no later than nine months after the end of our fiscal year. Our Annual Report provides truthful, transparent, understandable and comprehensive information. It contains an activity/project report on general framework conditions, services rendered, and describes developments as well as trends in our organization's field of activity. Our annual financial

statements (including management report) are audited. Our four-segment account is prepared in accordance with the requirements of the German Council of Fundraising Organizations, the applicable guidelines of the German Institute of Public Auditors (IDW) and the tax principles applicable to non-profit organizations.

We confirm that our organizational structures are designed to prevent potential conflicts of interest of those in charge and/or acting on behalf of the organization, and we have committed ourselves to disclosing essential contractual bases and affiliations under corporate law in our Annual Report.

We refrain from advertising practices that violate common decency and honest practices. We do not recruit members or raise funds by means of providing gifts, benefits or promising benefits or by granting other benefits that are not directly related to the statutory purpose of our organization or that are disproportionately expensive. We do not sell, lease or exchange members' or donors' addresses and offer or pay commissions only in accordance with the framework of principles laid down by the German Council of Fundraising Organizations for soliciting donations.

We observe purpose restrictions by donors, explain how we handle project-linked donations, and refrain from forwarding donations to other organizations or, if donations are forwarded to other organizations, we inform about the respective donation amount.

Audit Opinion

Excerpts from the audit opinion of the independent auditor



An den World Vision Deutschland e. V., Friedrichsdorf

Prüfungsurteile

Wir haben den Jahresabschluss des World Vision Deutschland e.V., Friedrichsdorf, – bestehend aus der Bilanz zum 30. September 2021 und der Gewinn- und Verlustrechnung für das Geschäftsjahr vom 1. Oktober 2020 bis zum 30. September 2021 sowie dem Anhang, einschließlich der Darstellung der Bilanzierungs- und Bewertungsmethoden – geprüft. Darüber hinaus haben wir den Lagebericht des World Vision Deutschland e.V. für das Geschäftsjahr vom 1. Oktober 2020 bis zum 30. September 2021 geprüft.

Nach unserer Beurteilung aufgrund der bei der Prüfung gewonnenen Erkenntnisse

- entspricht der beigefügte Jahresabschluss in allen wesentlichen Belangen den deutschen, für Kapitalgesellschaften geltenden handelsrechtlichen Vorschriften und vermittelt unter Beachtung der deutschen Grundsätze ordnungsmäßiger Buchführung ein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens- und Finanzlage des Vereins zum 30. September 2021 sowie seiner Ertragslage für das Geschäftsjahr vom 1. Oktober 2020 bis zum 30. September 2021 und
- vermittelt der beigefügte Lagebericht insgesamt ein zutreffendes Bild von der Lage des Vereins. In allen wesentlichen Belangen steht dieser Lagebericht in Einklang mit dem Jahresabschluss, entspricht den deutschen gesetzlichen Vorschriften und stellt die Chancen und Risiken der zukünftigen Entwicklung zutreffend dar.

Gemäß § 322 Abs. 3 Satz 1 HGB erklären wir, dass unsere Prüfung zu keinen Einwendungen gegen die Ordnungsmäßigkeit des Jahresabschlusses und des Lageberichts geführt hat.

Mainz, den 10. Februar 2022
KPMG AG
Wirtschaftsprüfungsgesellschaft

Signiert von
Torsten Oskar Hauptmann
am 10.02.2022

Hauptmann
Wirtschaftsprüfer

Signiert von
Martin Reichel
am 10.02.2022

Reichel
Wirtschaftsprüfer

Strategy and outlook

The start of FY 2022 marks the launch of our new five-year strategy. With our 2026 strategy, we intend to continue the success story of World Vision Germany of the past years and provide a better future for even more children. In particular, we intend to focus our efforts on reaching the world's most vulnerable children. At the same time, World Vision Germany is committed to engaging in a dialog with children in 2022, focusing on the topics of children's rights and protection, climate change, and the right to health. Through their daily work, all employees of the World Vision partnership make an important and valuable contribution to the implementation and achievement of this strategy — and ultimately to the future for children.

Our program work

In 2022, we will focus on new project proposals, mainly supported by public donors, using the Nexus approach. The Nexus approach is about flexibly combining three fields of work: humanitarian aid, development cooperation, and peace building. Sustainability and impact monitoring are a crucial element and our commitment in this regard will continue to be reflected in regular analyses and systematic evaluations in the coming year. Our cooperation with local partner organizations will continue to gain in importance and we will expand training programs for civil society groups. Our approach aims at strengthening the capacities of local stakeholders and ensuring the sustainability of our tried-and-tested project models. The number of projects and the scope of support will be expanded in unstable countries and fragile contexts, where children and their families are the most vulnerable. Against the backdrop of the refugee crises and global warming, we will expand our commitment in many African countries. We are expecting steady public funding from both Germany and the European Union. The financial volume will increase and so will the complexity of individual projects. Ongoing climate change and new humanitarian crises will continue to pose many challenges for us in 2022. At the same time, disaster preparedness and environmental protection will remain a crucial focus.

Our political work and research activities

Two years of COVID-19 pandemic have left their mark, especially on the children. In addition, we are faced with dramatic global refugee movements and intensifying conflicts worldwide. These developments make it even more important to make maximum use of our influence on policymakers, society and experts to fight for the rights and the protection of children. The outcome of the 2021 federal election

offers us the opportunity to expand our influence in the context of a new government constellation. In 2022, we will draw particular attention to sexualized violence against displaced children. We will use a study on this topic to build political pressure and draw attention to the reality of the lives of displaced children and young people. The 2022 G7 summit will be held in Germany. This also provides an opportunity for us to advocate for the protection and health of children.

The World Vision Institute will dedicate 2022 to the 5th World Vision research study on children. The study is scheduled to be published in February 2023, and, for the first time, will compare the well-being of children in Germany and in Ghana. The topic of religious diversity will be a key focus of this study. A pre-publication of the study planned for 2022 will address the impact of the COVID-19 pandemic on the lives of children in Germany and Ghana.

Financial planning

During FY 2022, we aim to maintain our ability to sustainably support the children in our project countries by increasing our income. An important goal to this end is to stabilize or slightly increase our sponsorship income. These funds will be used primarily for the funding of long-term, ongoing regional development projects and will produce comprehensive and sustainable change. In addition, increasing the volume of private donations will continue to be an important future goal. Increased donations will enable us to flexibly respond to needs in the project countries. This is necessary because, especially in countries characterized by a fragile environment, the long-term demand is difficult to predict. Here, the focus is on alleviating the immediate need. In addition, we also need to raise own funds in order to receive grants from public donors. We expect the cost increases as part of necessary investments to be moderate. Where possible, these increases will be offset by efficiency increases in the medium term.

Budget plan for FY 2022–2024

(in million euros)

Earnings	FY 2022	FY 2023	FY 2024
Donations	73.7	77.7	80.6
Public grants	69.4	80.4	86.0
Income from cooperation partners	7.9	7.5	7.5
Other income	1.2	1.0	1.0
Total income	152.2	166.6	175.1

Expenses according to DZI criteria	FY 2022	FY 2023	FY 2024
Project funding	122.4	136.2	144.0
Project support	5.4	5.6	5.8
Statutory campaigns, education and public relations work	2.2	2.2	2.2
Advertising/general public relations	15.5	15.8	16.3
Sponsor & donor services	2.7	2.7	2.7
Administrative expenses	4.0	4.1	4.1
Total expenses	152.2	166.6	175.1





Humanitarian Aid:
Immediate disaster response

Political Work:
Lobbying for the poor

Development cooperation:
Long-term and sustainable projects

About World Vision

Our Goals

World Vision Deutschland e. V. was established in 1979. Together with our partners in developing countries, we strive to sustainably overcome poverty, hunger and injustice (see also "Excerpt from bylaws" on the following page). In addition, World Vision's work is aimed at alleviating and preventing suffering in regions hit by crises. To reach these goals, World Vision is active in three areas: sustainable development cooperation, humanitarian aid and advocacy for development policies. We place a special focus on well-being and the healthy development of children in all areas of our work.

Development Cooperation

Our development cooperation projects are designed to provide comprehensive and sustainable assistance aimed at enabling communities to help themselves. These projects are made possible primarily through child sponsorships — a type of support that also makes an important contribution to international understanding by establishing contacts between people in Germany and in developing countries

Humanitarian Aid Projects

Another priority for World Vision is to support disaster victims as well as refugees fleeing war and hunger. These projects are financed in part through individual donations, but the majority of the funding comes from cooperative efforts undertaken jointly with "Aktion Deutschland Hilft e.V." organization, the German Federal Foreign Office, the European Union, and the United Nations World Food Program.

Political Work

The third area World Vision Germany is active in is development policy advocacy. Here, we wish to raise awareness for how political decisions in Germany and the plight of children worldwide are interconnected. In this way, we hold politicians in Germany and Europe accountable for considering the global context in their decisions.

Christian Motivation

As Christians of different denominations, World Vision members help people in need all over the world, regardless of ethnic origin, religion or nationality. World Vision has Christian roots, values and work principles. Our work is consistent with the welfare and social mission of the Bible to serve humanity and to advocate for the disadvantaged, destitute and disenfranchised of this world.

International Work Relations

World Vision International maintains official working relations with the World Health Organization (WHO) and with UNICEF, and has consultative status with the UN Refugee Agency (UNHCR) as well as the UN Economic and Social Council (ECOSOC). The World Council of Churches recognizes World Vision as an ecumenical organization. For additional information about World Vision Germany's quality standards, voluntary commitments and memberships, go to pages 43 and 75.



Notice of Exemption and Tax ID

World Vision Deutschland e.V. (Headquartered in: Friedrichsdorf) has been recognized by notice of the Bad Homburg tax authority as an organization exclusively and directly serving tax-deductible, non-profit and charitable purposes. The most recent exemption notice under Sections 51 et seq. of the German Tax Code is dated October 22, 2021 (tax ID number 00325099188). The organization is registered in the Register of Associations with the Bad Homburg district court.

Excerpt from the Bylaws

§ 2 Mission of the Organization

2.1
The organization pursues non-profit and charitable purposes exclusively and directly in accordance with the "Tax-privileged Purposes" section of the German Fiscal Code. The mission of the organization is to promote development work, public health and public hygiene, youth welfare and assistance, training and education, and to foster a global mindset, tolerance and Christian charity in all areas of cultural and international understanding.

2.2
As part of this mission, the organization provides assistance primarily to people in poverty-stricken regions of the world. The purpose of the statutes is realized in particular through worldwide child-focused development cooperation projects, humanitarian emergency aid, the sustainable integration of disadvantaged persons into the economy, advocacy work, technical and spiritual aid services, and the promotion of Christian values.

2.3
In addition, the mission of the association is to raise monetary and non-monetary resources to promote the purposes specified in section 1 through a tax-privileged German organization, an entity of public law or a foreign entity. The mission of the association is also accomplished by contributing part of the association's monetary and non-monetary resources, including its assets, to other tax-privileged corporations or entities of public law for the purposes specified in section 1, or by allowing such entities to use its premises for such purposes. In addition, the association may provide manpower to other people, companies, institutions or a public law entity for the above purposes.

2.4
The association is a non-profit organization and does not primarily pursue own commercial purposes.



For a complete copy of its bylaws, please go to: worldvision.de/satzung

In addition to this annual report, the reports of previous years are also available online at: worldvision.de/publikationen

Organization and Governance

General Assembly

World Vision Germany (World Vision Deutschland e.V.) is a legally, organizationally and financially independent incorporated organization. The association is headquartered in Friedrichsdorf. In accordance with Sections 32 et seq. of the German Civil Code (BGB), the association is governed by the General Assembly, which convenes at least once a year and is headed by the Chairperson of the Supervisory Board. In FY 2021, one member left the association. Hence, World Vision has a total of 33 members as of Thursday, September 30, 2021.

Their responsibilities include the following: election of members to the Supervisory Board; acceptance of Annual Report; approval of the audited annual financial statements; decision on the inclusion and exclusion of members; amendments to the organization's bylaws; and approval of the actions of the Supervisory and Executive Boards. The Supervisory Board informs the organization's members at regular intervals about the work the organization has carried out and submits to them a copy of the Annual Report reviewed by the auditor in good time prior to the General Assembly. The organization's members work on a voluntary basis without receiving remuneration. However, documented expenses are reimbursed by the organization.

Supervisory Board

In 2021, World Vision Germany's Supervisory Board had nine members. The members of the Supervisory Board — according to the bylaws at least seven and no more than eleven members — are elected by the General Assembly for a period of three years. Members of the Supervisory Board may be reelected no more than twice. Sr. M. Anna Schenck CJ, Dr. Rolf Scheffels and Mr. Martin Scholich were elected for a second period in office. Ms. Victoria Diekkamp-Reimann was elected as a new member of the Supervisory Board.

The Supervisory Board is responsible for the following: preparing and convening of General Assemblies; implementation of the resolutions of the General Assembly; proposing new association members to the General Assembly; the strategic direction of the association; approval of the annual budget; monitoring of the management by the Executive Board and of the development of the organization; appointment and dismissal of Executive Board members; and appointment of members to the Board of Trustees. The Supervisory Board ensures that the association's members are duly informed of current developments within the organization and

presents its activity report to the General Assembly at regular intervals.

The Supervisory Board convened four times in 2021. The members of the Supervisory Board work on a voluntary basis without receiving remuneration. However, documented expenses are reimbursed by the organization. No travel expenses were incurred by members of the organization and of the Supervisory Board in the year under review as a result of meetings being held virtually. As in previous years, the chairperson of the Supervisory Board and the third-party ombudsperson received a volunteer's allowance of EUR 720 in accordance with the provisions of Section 3 No. 26a of the German Income Tax Act.

The Supervisory Board may appoint working committees or engage third-party experts to carry out its responsibilities. The members of the committees are volunteers and appointed by the Supervisory Board.

Finance Committee

The Finance Committee deals with financial issues, such as financial development, discussion of the annual budget and the annual financial statements before they are presented to the General Assembly. In the 2021 fiscal year, the Finance Committee had three members: Dr. Rolf Scheffels, Jens Haas and Michael Scheidgen. The Finance Committee convened three times in the 2021 fiscal year.

HR Committee

In the 2021 fiscal year, the HR Committee had two members: Edgar Vieth and Maren Kockskämper. The committee handles the HR matters for the Executive Board as well as other HR issues, including regular HR discussions with the members of the Executive Board. The HR Committee convened four times in fiscal year 2021.

Risk & Governance Committee

The Risk & Governance Committee discusses the Association's internal control and risk management system, receives information about existing risks of the association and further develops governance principles for the association. The Risk & Governance Committee had three members, Dr. Annette Messemer, Dr. Rolf Scheffels and Martin Scholich, and convened three times in the 2021 fiscal year.

New members committee

The New Members Committee was established in 2021. It prepares the search for new members of our

association and guides and supports their application process. The candidates selected by the Supervisory Board are proposed for election by the members of the Association at the General Assembly. The New Members Committee was composed of Ariane Massmann and Madeleine Gummer von Mohl, and convened once during the 2021 fiscal year.

Executive Board

As in the previous year, the full-time Executive Board — consisting of no less than two members according to the bylaws — had two members during the 2021 fiscal year: Christoph Waffenschmidt (Chairman) and Christoph Hilligen. The Executive Board's responsibilities include the operational management of the association and its representation vis-a-vis third parties.

The Executive Board is responsible for all matters concerning the association, unless assigned to another body of the association under the bylaws. In particular, it is responsible for developing the association's goals as well as the strategies necessary to achieve them. In addition, the Executive Board's

responsibilities include the following: providing regular reports on the association's position to the Supervisory Board; implementing the resolutions of the General Assembly and the Supervisory Board; preparing the budget and the annual report. The Executive Board forms the connecting link to the Supervisory Board and participates in its meetings without, however, having voting rights.

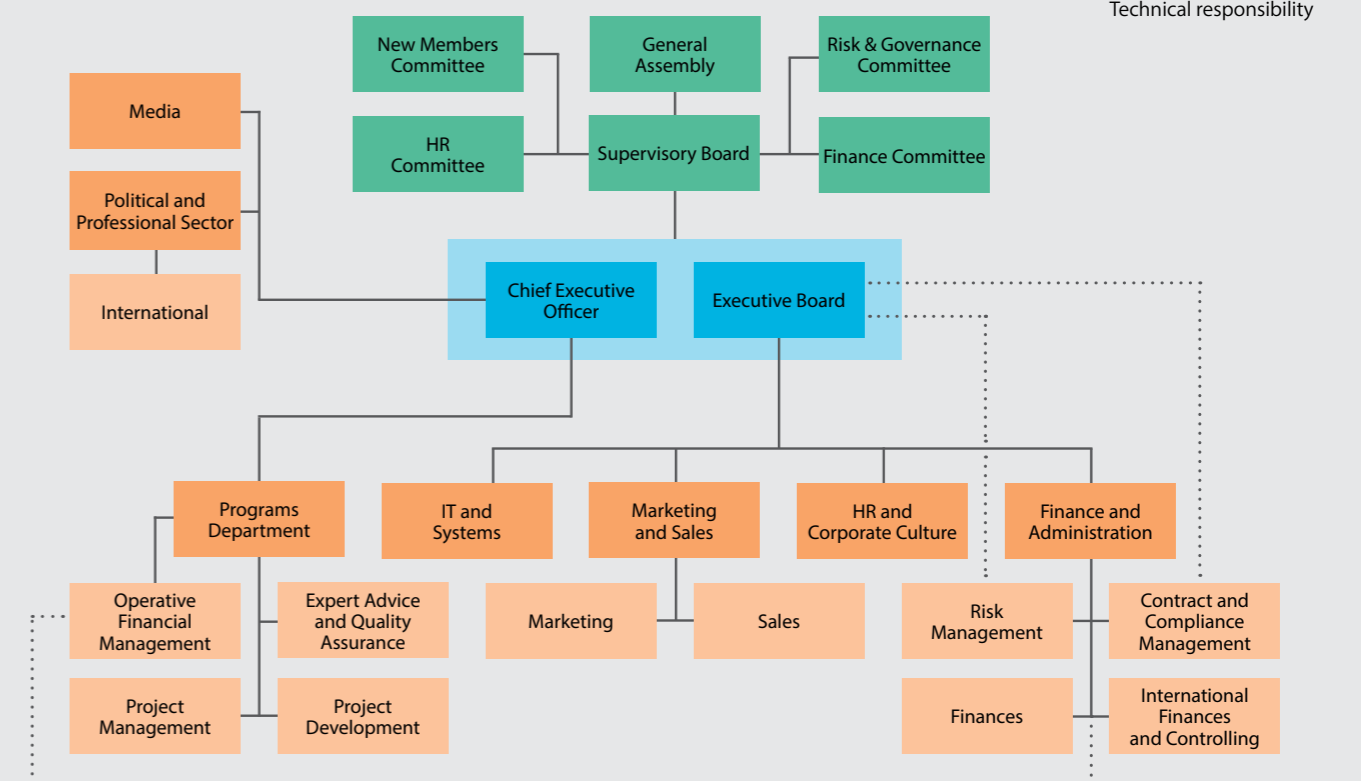
Board of Trustees

The members of the Board of Trustees are appointed by the Supervisory Board. The Board of Trustees is composed of public figures who support the goals and matters of concern of World Vision Germany and volunteer to advocate on behalf of World Vision in public life. The Board of Trustees had 20 members as at the end of FY 2021.

The Board of Trustees convenes twice a year. In its meetings, which are convened by the Executive Board, the Board of Trustees discusses general matters concerning the organization, and provides suggestions and recommendations (see also worldvision.de/kuratorium).

Organizational chart of World Vision Germany

Bodies and departments of the association (as at September 2021)



World Vision International – Organization

World Vision Germany is part of the global World Vision partnership that is currently active in 100 countries (wvi.org). The different World Vision offices work together as partners in a network and as equals in the context of a federal structure. The members of this partnership are united by common goals and fundamental values, as well as through a partnership agreement that defines rights and responsibilities. This includes a “peer review” monitoring process by other World Vision offices that each World Vision office is subject to on a regular basis.

- Financing and screening of country office projects
- Administrative and substantive project support
- Information for donors and the general public
- Political advocacy work to improve living conditions in the project countries

20 Support Offices such as World Vision Germany

Direct collaboration with:



Council

- supreme body of the World Vision partnership
- almost all World Vision offices are represented
- convenes every three years, most recently in 2019 in the Philippines
- analyzes World Vision’s current challenges and superordinate strategies
- advises the International Supervisory Board

International Supervisory Board

- convenes twice a year
- the current chair is Donna Shepherd from Australia
- appointment and dismissal of international management staff
- verification of compliance with the principles and guidelines of the World Vision partnership
- approval of the World Vision International budget
- makes fundamental strategic decisions for the World Vision partnership as a whole

International Coordinating Office in London

- under the leadership of the president of the international World Vision partnership, Andrew Morley from the UK
- representative body of the World Vision partnership
- develops international quality standards for the organization's project work
- coordinates relief operations in humanitarian disasters
- organization of internal audits of country offices
- additional operating offices of the international World Vision partnership in Monrovia (USA), Manila, New York, Brussels, and Geneva

7 regional offices

- Eastern Africa (Nairobi, Kenya)
- Southern Africa (Johannesburg, South Africa)
- Western Africa (Dakar, Senegal)
- South Asia and Pacific Region (Singapore)
- East Asia (Bangkok, Thailand)
- Latin America and Caribbean (San José, Costa Rica)
- Middle East and Eastern Europe (Nicosia, Cyprus)
- responsible for supporting and managing country offices with regard to strategic alignment and compliance with international guidelines.

61 country offices

- located in the project countries
- close cooperation with local decision-makers and village communities
- approx. 95% local staff
- planning, implementation and evaluation of project activities
- reports regularly to the support offices on project progress and use of funds



World Vision Foundation

The World Vision Foundation was established in 2009 by World Vision Germany, the foundation sponsor. It is recognized as an independent legal entity with offices in Friedrichsdorf. With the financial support from World Vision Germany e. V., it exclusively and directly pursues non-profit and charitable purposes. The Foundation has an Executive Board and a Board of Trustees. The Executive Board of the Foundation manages the business and its members are the same as those of World Vision Germany. The Foundation's Board of Trustees is appointed by the General Assembly of World Vision Germany and monitors the work of the Executive Board. The Foundation's Board of Trustees currently has three members. The World Vision Foundation may be sponsored by individuals or businesses. Together with the World Vision Foundation, committed people work together to sustainably lead vulnerable children out of poverty and towards a brighter future full of opportunities and perspectives.

World Vision STIFTUNG

Foundation assets in euros as of	2021	2020
Foundation capital	100,000	100,000
Endowments	1,357,556	1,357,556
Endowment fund	627,653	590,700
Trust assets	669,583	645,779
Inheritances and estates	948,398	815,287
Other equity	1,070,388	910,147
Total	4,773,578	4,419,469

Example: A foundation

Previously, foundations were often only created in connection with the execution of a will. Nowadays, foundations in Germany are mainly created by founders who set up their foundation without being in possession of a particularly high volume of assets, but who actively support their foundation with a great deal of personal commitment. A good example are Petra and Helmut Junker. Helmut Junker reports: "My wife and I jointly decided that we wanted to make a difference, even during our retirement, to take responsibility and stand up for something. In addition, it was also not entirely uninteresting to be able to take advantage of the tax benefits available for a foundation, which would not have applied if we had simply provided donations. We obtained information on how a foundation

works. We wanted to build something in the long term, together with a partner who would provide specific project proposals and where donating is an uncomplicated process. Since my wife has been a sponsor with World Vision since 2003, we also inquired with them, among others. After a thorough consultation process, we had a much clearer understanding of the options available to us and decided to work with World Vision. About only two months later, we were in possession of our official tax exemption notice for our foundation. We are currently busy getting ready to implement our first project with World Vision."

Information on the work of the World Vision Foundation is available online at worldvision-stiftung.de

Memberships

World Vision Germany plays a part in the following alliances and networks:



Voluntary Organizations in Cooperation in Emergencies (VOICE)
A network of 86 European NGOs providing humanitarian aid. VOICE is an important point of contact for the EU regarding emergency assistance, reconstruction and disaster risk prevention.



Aktion Deutschland Hilft (German Relief Coalition)
A number of German aid organizations have joined forces in this coalition to provide effective and coordinated humanitarian aid in disaster situations. Its patron is former German Federal President Horst Köhler.



"Your voice against poverty" campaign (DSGA)
German platform of the Global Call to Action Against Poverty (GCAP), a global campaign of numerous organizations and individuals in more than 100 countries working to end poverty.



Plattform Zivile Konfliktbearbeitung (Platform for Peaceful Conflict Management)
An open network aiming to promote peaceful conflict management consisting of individuals and NGOs who jointly work toward a more peaceful world. The platform is also part of an international community of civil society players.



European Peacebuilding Liaison Office (EPLO)
Platform consisting of European NGOs, NGO networks and think tanks working in the areas of peace building and conflict prevention.



Association of German Non-Governmental Organizations for Development and Humanitarian Aid
An association of approx. 120 NGOs involved in development cooperation, emergency aid and development education, public relations and lobbying work. Their goal is to stand up together against poverty, for human rights and the preservation of natural resources.



Deutsches Bündnis Kindersoldaten (German Coalition for Child Soldiers)
This NGO coalition publishes information on the difficult issue of child soldiers, engages in lobbying and calls for public action. It considers itself the German branch of the Coalition to Stop the Use of Child Soldiers.



Micha Initiative
The Micha Initiative is a global campaign that hopes to inspire Christians to advocate against extreme poverty and for global justice.



Deutscher Spendenrat (German Council of Fundraising Organizations)
An umbrella organization of fundraising organizations (private and church-based institutions). Its members sign a declaration in which they commit to good organizational governance and transparency.



Global Partnership for the Prevention of Armed Conflict (GPPAC)
A global network of civic organizations committed to peace-building and conflict prevention.



Globale Bildungskampagne (GBK) (Global Campaign for Education)
GBK is the German coalition of the Global Campaign for Education, a global network of NGOs and education unions. It supports the human right to education at the political level.



National Coalition für die UN-Kinderrechtskonvention in Deutschland (NC) (National Coalition of the UN Convention on the Rights of the Child)
This coalition of more than 115 organizations and associations working throughout Germany is committed to ensuring that children's rights in Germany are fulfilled and draws attention to shortcomings in the implementation of the UN Convention on the Rights of the Child in Germany.



INTEGRA
A network of 24 German organizations campaigning worldwide for the abolition of female genital mutilation.



Aktionsbündnis gegen AIDS (Alliance against AIDS)
This alliance represents over 100 NGOs involved in the fight against HIV and AIDS and more than 280 grassroots groups in Germany.



WASH-Netzwerk (WASH NETWORK)
A network established in 2011 by German NGOs, including World Vision, focusing on water supply, sanitation and hygiene (WASH) and advocating for universal access to sustainable water/sanitation services.



Concord
This is a European group of national NGO platforms and networks active in emergency assistance and development aid.



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