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# Annual Report 2023



*We are working  
to give every child  
a full life.*



*Strength does not come  
from physical capacity  
It comes from an indomitable  
will.*

Mahatma Gandhi



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**Annual Report**  
**2023**

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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 at any point, please note that the wording is still intended to be gender-inclusive.

Printed on 100% recycled paper



**15.2 million children** in 54 countries benefit from **child sponsorship programs**

**76**

deployments of **disaster assistance** reached 36.4 million people in 60 countries



**A Look Back at 2023**

**KPIs**

**100**

**countries and their populations** benefited from our work

**34,000**

**employees** all of whom advocate for a better future for children



**3.1 million**

people received **access to clean water**



**11.5 million**

people received **food assistance**

**1,375**

**child protection projects** were implemented in 40 countries

**229,513 children**

under the age of 5 were treated **due to acute malnutrition**



*The numbers listed on this double-page spread refer to World Vision International.*



Tammana takes care of the 10 goats on her mother's land in Bangladesh in a moving scene. Thanks to support from World Vision she is able to go to school – and wants to study Medicine someday

The future depends on, what we do today.

Mahatma Gandhi



Edgar Vieth



Anna Ntemiris



Victoria Diekkamp-Reimann



Ariane Massmann



Johannes Buzasi



Dr. Rolf Scheffels



Martin Scholich

## Report of the Supervisory Board

Dear Reader,

In the name of the Supervisory Board of World Vision Germany, we are proud to present you with our annual report. Last year was a time of intense work for our organization, and we were able to make important progress in our project areas to improve the lives of many people for the long-term. Read the following pages and dive into the diverse work of World Vision Germany during 2023.

### Changes in the Supervisory Board

Last year, our Supervisory Board experienced several significant changes. The Supervisory Board got a new Chair, and we would like to take this opportunity to thank Edgar Vieth warmly once again for his tenure as Chair. His valuable contributions and hard work have doubtless helped to advance our organization.

Ariane Massmann is the Chair of the Supervisory Board, and Victoria Diekkamp-Reimann is the new Deputy Chair.

Over the course of 2023, we also said goodbye to several long-serving Supervisory Board members who had reached their maximum terms of nine years on the board. Maren Kockskämper, former Deputy Supervisory Board Chair, Madeleine

Gummer von Mohl and Carsten Wacker have made important contributions to the development and success of our organization in recent years. We thank them warmly for their many years of commitment.

We would also like to welcome Anna Ntemiris and Johannes Buzasi, who were elected to the Supervisory Board in June 2023 for their first terms. Their fresh perspectives and commitment will enrich the work of our Supervisory Board.

The annual financial statement for the 2023 fiscal year was approved by the members' meeting as submitted. The Executive Board and the Supervisory Board were discharged.

### Activities of the Supervisory Board

During the 2023 fiscal year, the seven members of the Supervisory Board met eight times. They supported the activities of the organization from the perspective of the supervisory body. We are proud and thankful to see the commitment and resolution our employees show each day in their work to make our vision and goals a reality, thereby creating a better future for as many children as possible worldwide.

During the last fiscal year, filling the open office of CEO was surely a key focus of our work. This task was highly important and we completed it successfully, which brings us as the Supervisory Board great joy. As of March 2024, Janine Lietmeyer

is the CEO of World Vision Deutschland e. V., and completes the Executive Board alongside Christoph Hilligen.

Further information is available at: Organization and Governance.

### Auditor's Opinion and Review of Governance

The trust of our sponsors and donors is an invaluable asset for us. World Vision has its own work thoroughly audited by external auditors, both in Germany and at international level, for this reason. As per resolution of the General Assembly, BDO audited our annual financial statements in 2023. The auditors issued an unqualified opinion for our 2023 annual financial statements (see the link at the bottom of page 64). 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. We also have been awarded the donation seal of approval by the German Council of Fundraising Organizations.

### Thank you!

We would like to take this opportunity to give our sincere thanks to all of our donors, public funding agencies and contributors, as well as our prominent ambassadors. Their trust

and commitment are invaluable, and make it possible for us to spread hope and improve the lives of vulnerable children even in the world's most dangerous areas.

We, the Supervisory Board, are deeply proud to be part of an organization which changes the lives of thousands of children in need around the globe. We are convinced that World Vision Germany is well positioned for the future to continue bringing about positive change and improving the lives of the people we help for the long-term.

We want to give our heartfelt thanks to each and every one of you who have accompanied and supported us on this journey. Together, we can continue to achieve major change. Let's look forward with confidence, and do big things together!

Our deepest thanks and warmest greetings!

Ariane Massmann,  
Chair of the Supervisory Board

Victoria Diekkamp-Reimann,  
Deputy  
Chair of the Supervisory Board

# Report of the Executive Board

Christoph Hilligen



## Dear supporters,

In the name of World Vision, we want to welcome you warmly to our annual financial report for 2023. Last year, we have made great progress together to help ensure children worldwide can live full and abundant lives. Thanks to your generous support and the commitment of our employees, we recorded record earnings of around 200 million euros. This allowed us to transfer significantly more funding to our projects, and thereby help even more people in need.

In this report, we aim to give you comprehensive insight into our work during the 2023 fiscal year. In addition to the milestones we have achieved, we want to describe the ongoing challenges we are facing, challenges that can only be overcome with our assistance. Please see the following pages for more detailed information about our work over the last year. We hope you find this document informative and inspiring.

## Global hunger crisis

The causes of the global hunger crisis are diverse and complex. In addition to conflicts and the economic impacts of the COVID-19 pandemic, climate change and increasing food costs have made the situation worse. The war in Ukraine and disrupted grain deliveries, in particular, have aggravated the situation. During the last fiscal year, World Vision actively worked to reduce hunger by promoting food security, providing education, and delivering direct food assistance. Global Hunger Response (GHR) is the largest aid campaign in the history of World Vision, with the goal of delivering rapid aid to 30 million people in need in 29 countries all over the world. As the primary implementation partner of the UN World Food program, World Vision distributes high-quality therapeutic foods for children and provides direct food assistance to relieve malnutrition. We are firmly committed to our goal of fighting hunger and improving food security, and will continue to do everything in our power to address this urgent crisis.

## Ongoing War in Ukraine

The ongoing war in Ukraine has had drastic impacts on the population, especially those living in affected regions. 40% of the population (approx. 14.6 million people) continue to be in need of humanitarian aid. Over 10 million people have become refugees, including 6.3 million within their own country. World Vision is deeply committed to Ukraine, and is providing life-saving assistance to those most impacted by this humanitarian crisis. Our local teams have been working for many months to deliver urgently needed goods to people in affected territories, including food, medical supplies, and psychosocial support. In addition, World Vision is working to ensure the protection and safety of children and their families by operating child protection centers and offering educational programs to give children prospects for the future.

## Climate

Climate change is one of the biggest challenges of our time, and threatens the subsistence of many people worldwide. The causes of climate change are diverse and complex, although excessive emissions of greenhouse gases due to human activities like burning fossil fuels and deforestation play a key role. As an organization dedicated to protecting children and their communities, World Vision is confronted with the impacts of climate change and is actively working towards solutions to this crisis. We integrate environmental aspects into our local programs and promote sustainable practices, to increase community resilience against the impacts of climate change. One example of this is promoting the Farmer-Managed Natural Regeneration Method (FMNR), which makes it possible to revegetate regions while at the same

Janine Lietmeyer



*All grown-ups were once children, but only few of them remember it.*

Antoine de Saint-Exupery

time improving living conditions for people. We also take reducing our emissions in Germany very seriously; We prepared a climate balance sheet in 2023 for the third time and compensated for all of our emissions.

## Donations and public funds

In the 2023 fiscal year, World Vision Germany generated total revenues of 194 million euros, which is significantly higher than the prior-year level and thereby represents another all-time record.

Thanks to our donors, we were able to generate earnings of 71.6 million euros from private funds. Income generated from sponsorship accounts for the largest share here, totaling 51.2 million euros.

## What lies ahead

Looking toward the future, we believe urgently that we must confront the challenges of the coming year with resolution, and build on our achievements of last year. Our primary goal remains reaching the most vulnerable children in the world and ensuring their rights and their protection, in particular in light of worsening climate change. We are firmly convinced that we must continue our efforts surrounding transparency and accountability to ensure we stay on the right path to reach our goals.

We would like to take this opportunity to warmly thank our over 160,000 donors. Your ongoing support makes it possible for us to have a positive influence on the lives of so many people in need, even in the most difficult times. We invite you to continue with us on this exciting journey towards creating a better future for the next generation together.

Our heartfelt thanks!

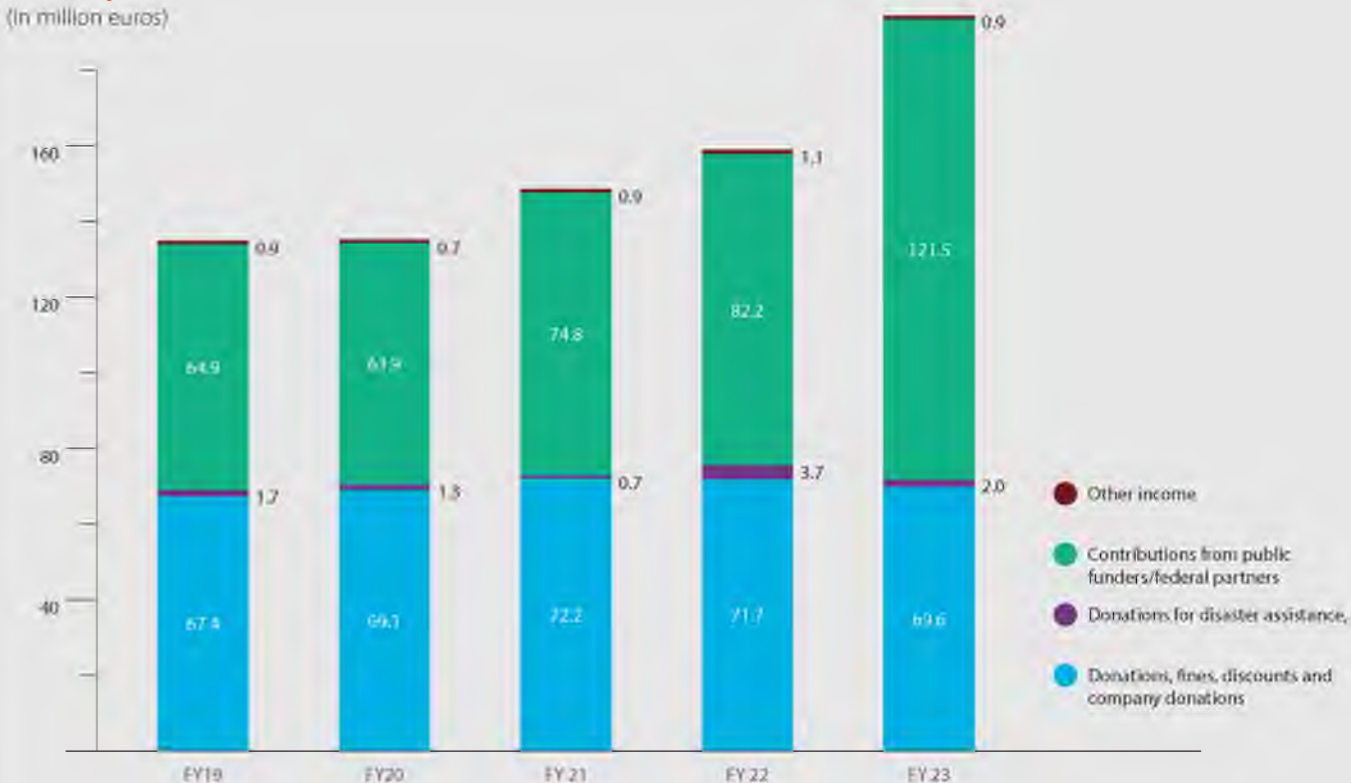
Your Executive Board

*Christoph Hilligen*  
Christoph Hilligen

*J. Lietmeyer*  
Janine Lietmeyer

## Development of income 2019–2023

(In million euros)





Luise Amtsberg with project participants at her visit to the Beqaa Valley

## A stop in the Middle East Luise Amtsberg im Lebanon

**The German Federal Government Commissioner for Human Rights Policy and Humanitarian Assistance, Luise Amtsberg, visited the World Vision project Youth RESOLVE 2 in Lebanon, funded by the EU, during a trip to the Middle East.**

Many refugees have lived there in the Beqaa Valley since the war began in Syria, often under precarious conditions. **Our project supports young refugees and young people from regional host communities.** It helps them become socially

and politically involved in the community – with the goal of improving stability in the country. After a lively discussion with the Youth Council of the city of Meske, Ms. Amtsberg thanked the young people: “It is very inspiring to see how much power each and every one of you is gaining from this project, how strong your bonds are and how you take each others’ needs seriously. **It is important for young people to participate in politics, demand their rights, and point to areas where there are deficits.**”

## Sponsorships: Professional Football Players Volunteer

**On football pitches across Europe, Jule Brand, Linda Dallmann, Lena Oberdorf and Melanie Leupolz inspire with their impressive performances. However, their work extends well beyond the pitch.** As sponsors for 11 girls and ambassadors for World Vision, they are a strong team focused on improving underlying development

opportunities for disadvantaged children worldwide.

In many areas around the world, girls and young women are particularly vulnerable. Especially **in countries throughout the global south, female populations can suffer under legal and cultural disadvantages.**

Because of this, these four female German football players specifically chose to sponsor girls. They come from Ethiopia, Eswatini, Honduras, Indonesia, Malawi, Peru, and Vietnam.

Thanks to assistance from the female professional football players, the girls receive benefits like **access to education, water, medical care and services that improve their confidence.** To help ensure girls and young women are respected, receive equal opportunities in life, and can make their dreams a reality – maybe even a place on their national football teams.

Working for disadvantaged girls: Lena Oberdorf, Linda Dallmann, Melanie Leupolz, Jule Brand (from left to right)



# A Look Back at 2023

## Milestone Reached: PM-International Takes Over its 6,000th Sponsorship at World Vision

To celebrate the company's 30th anniversary, the company PM-International took over another 800 child sponsorships through its charity foundation “PM We Care.” This increased the total number of sponsorships taken on by the company worldwide to 6,000. **This corresponds to an annual total donation of around 2.1 million euros.**

“We are very thankful to have had an outstanding partner in PM-International for the last 20 years. Throughout that time, the company has supported our vision that every child in the world should get the opportunity to fully explore their potential and their talents with ongoing **large-scale and personal commitment**” said Christoph Hilligen, Chair of World Vision Germany, during

the announcement at a PM-International anniversary event in Mannheim.

Over the next two years, PM-International will also invest in additional projects in the areas of health, water supply and education in Africa, Asia, and Latin America.

During multiple visits to the project, PM-International Charity ambassador Vicki Sorg learned about the progress of the project and its wide range of impacts. She also took time **to learn about the everyday lives of the families** and listen to community representatives who partner with World Vision to plan and implement the projects. Partners and customers of PM-International got to “experience” the

journey virtually, at least, through the ambassador's engagement.

**“We are proud of our joint success story, and look forward to writing a new chapter.** Supporting World Vision's sponsor children on their path to a life full of opportunity is in line with the journey of our company, which works to improve quality of life for many people all over the world” says Vicki Sorg. PM-International develops and sells health, fitness, and beauty products under its brand name FitLine, and is World Vision's largest corporate sponsor.



Charity ambassador Vicki Sorg together on stage with Christoph Hilligen, CEO of World Vision Germany



## Project visits: World Vision Germany Employees in South Sudan

In April 2023, World Vision Germany employees visited projects in South Sudan financed by the German Foreign Office (AA) and Federal Ministry for Economic Cooperation and Development (BMZ). The project financed by the German Foreign Office is intended to reduce the vulnerability of persons impacted by crisis – in particular internally displaced persons and returnees. The project team traveled to North Bahr el Ghazal and got the chance to discuss the ways the project is impacting beneficiaries' lives with the communities and local project employees.

Women in the community of Lueth-lual, Ariath Payam in Aweil North, reported how the 15 mother's support groups, with a total of 312 members, benefited from trainings on crop management and from distributions of aid supplies to support their vegetable production. Mothers in the BMZ-financed project told World Vision Germany about how garden harvests and cooking demonstrations had impacted their

children's nutrition. "We are very thankful that we have been able to directly see the positive impacts of our work on the children's nutrition and health status" says Thomas Heddago from World Vision Germany. Achol Agany Athian, one of the mothers leading the groups, added: "Our children, nurs-

Learning more about the situation on the ground: World Vision Germany employee Thomas Heddago (with cap and backpack) in South Sudan



ing mothers, and pregnant women can now benefit from nutritious food thanks to produce from our vegetable gardens. This improves our health."



## Study published: Sexual Violence Against Children in Digital Contexts

In September, we were able to present our study "Sexual Violence Against Children in Digital Contexts" to interested ministers and politicians before the German Parliamentary Society, alongside members of civil society working in this area.

27 problem-based, structured interviews were held with experts and victims for the study in Germany, India, Thailand and the Philippines.

The nine members of the German Bundestag who attended, alongside the Parliamentary Undersecretary for the Federal Ministry of the Interior, Johann Saathoff (MdB), were encouraged by the speakers multiple times to prioritize the right to the protection of children in

digital spaces, to enact stronger obligations for tech companies, to increase prosecutions on the national level, and to cooperate internationally to develop standardized legislation and prosecution mechanisms. Children have the right to age-appropriate education on children's rights and to learn media competence in school, and need to participate in developing aid and prevention services.

The study is also available in digital form on our website



## Day of Action: Against Sexualized Exploitation of Children Online

In June of 2023, we invited Bundestag members to a day of action, to gain their support for issues surrounding digitized sexual exploitation and to explain the prevention work we are doing in Vietnam, Thailand, and the Philippines to them.

To continue our long-standing tradition, our three meter tall teddy bear stood in front of the Brandenburg Gate on Pariser Platz as a symbol of childhood. In front of it: A giant hand with a mouse – a symbol for the dangers children face online – that seemed to reach for the bear out of the ground thanks to a 3D effect.

Bundestag member Paul Lehrieder speaking with World Vision employees Dr. Ekkardt Sonntag, Gudrun Schattschneider and Nathalie Huguet





Kristina Kreuzer (2nd from right) represented World Vision Germany's concerns at the meeting at the Federal Ministry of the Interior

## Political Work and Research

**During the 2023 fiscal year, development collaborations and humanitarian aid faced major political challenges: An increase in the number of conflicts around the globe requires a high level of commitment by rich industrial nations worldwide. At the same time, the war in Ukraine requires a high level of international solidarity. To comply with Germany's balanced budget amendment, the budget of the development ministry and the budget for humanitarian aid have also been reduced. World Vision Germany has taken a clear political position against these reductions.**

### Children's Rights and Child Protection

The political team of World Vision Germany is working especially hard on the issue of protecting children in the online sphere. To help address this issue, the children's aid association founded an alliance with 16 other children's aid organizations to raise awareness about the dangers facing children online. In a multi-month public petition campaign, as well as through discussions with high-ranking officials including the Federal Ministry of the Interior, and by serving as experts in relevant Bundestag committee meetings, World Vision Germany and its partner organizations are helping prioritize the right to child protection in digital spaces as well, and calling providers of social media to account more forcefully. To illuminate the transnational impacts of digital exploitation, the alliance organized two parliamentary events in June with a victim from the Philippines, who was trafficked via live stream to perpetrators from the global West in return for money. In addition,

the World Vision Germany team organized a public day of action in front of the Brandenburg Gate in Berlin, as part of the international "Hands off my childhood" campaign.

### G7 Summit in Hiroshima

The G7 summit was held in the Japanese city of Hiroshima in 2023. It offered an opportunity for intensive discussions with high-ranking political stakeholders. World Vision was able to use the event once again to generate media attention for issues impacting children. Civic organizations from the global South, in particular, were actively involved.

### Using research to reach political stakeholders

The World Vision Germany Institute completed an international study involving comprehensive research as well as interviews of 27 experts and victims from four countries (Germany, India, the Philippines, and Thailand).

The results of the research were published during a parliamentary evening at the Bundestag focused on Germany's World Children's Day, and presented to the numerous politicians present as well as professional attendees. As the patron of the event, Bundestag member and World Vision Germany Board

of Trustees member Sarah Lahrkamp called for more social education and risk prevention, for instance by promoting media competence in schools and by including children's rights in the German Constitution. State Secretary Johann Saathoff from the German Ministry of the Interior emphasized the importance of training and better equipping national law enforcement agencies to better fight criminal activities against children online. The politicians were very interested in the topic, and everyone present was aware of the urgent need for action. Because of this, after the event the Children's Commission of the German Bundestag invited two representatives from World Vision Germany to an expert discussion, to talk about the study results in depth once again.

The study also generated a high level of interest in the media: Multiple news channels and newspapers picked up the press release publishing the study, and the three authors were invited to be interviewed on multiple major radio and television broadcasts.

### The Situation in Afghanistan

Children in Afghanistan are some of the poorest in the world. There is still a high level of illiteracy in the country, and many have been traumatized by violence and conflict. The German federal government evaluated civil engagement in Afghanistan over the last year to draw lessons from it. World Vision Germany was able to play a key role in these discussions thanks to the wide-ranging professional expertise we offer based on our work on site.

### Participation in the UN Food Systems Summit

World Vision Germany was able to take part in the international UN Food Systems Summit conference as an official delegation member. Over 300 high-ranking stakeholders from all over the world came together at the summit to conduct an interim review of progress towards the goals for transforming food systems.



Responsible for the current World Vision study "Sexual Violence Against Children in Digital Contexts": Kristina Kreuzer, Prof. Dr. Caterina Rohde-Abuba and Dr. Ekkardt Sonntag (from left to right)

### Political Work in Networks

World Vision Germany was able to continue its profitable work with VENRO, the Association of German Non-Governmental Organizations for Development and Humanitarian Aid, through its election to the Chair position and its active participation in various working groups. The joint presence of German civil society in networks significantly increases its influence over development policy decisions.



The UN Food Systems Summit 2023 in Rome included informative discussions with representatives from many different areas of society, including with the Federal Minister of Nutrition and Agriculture, Cem Özdemir

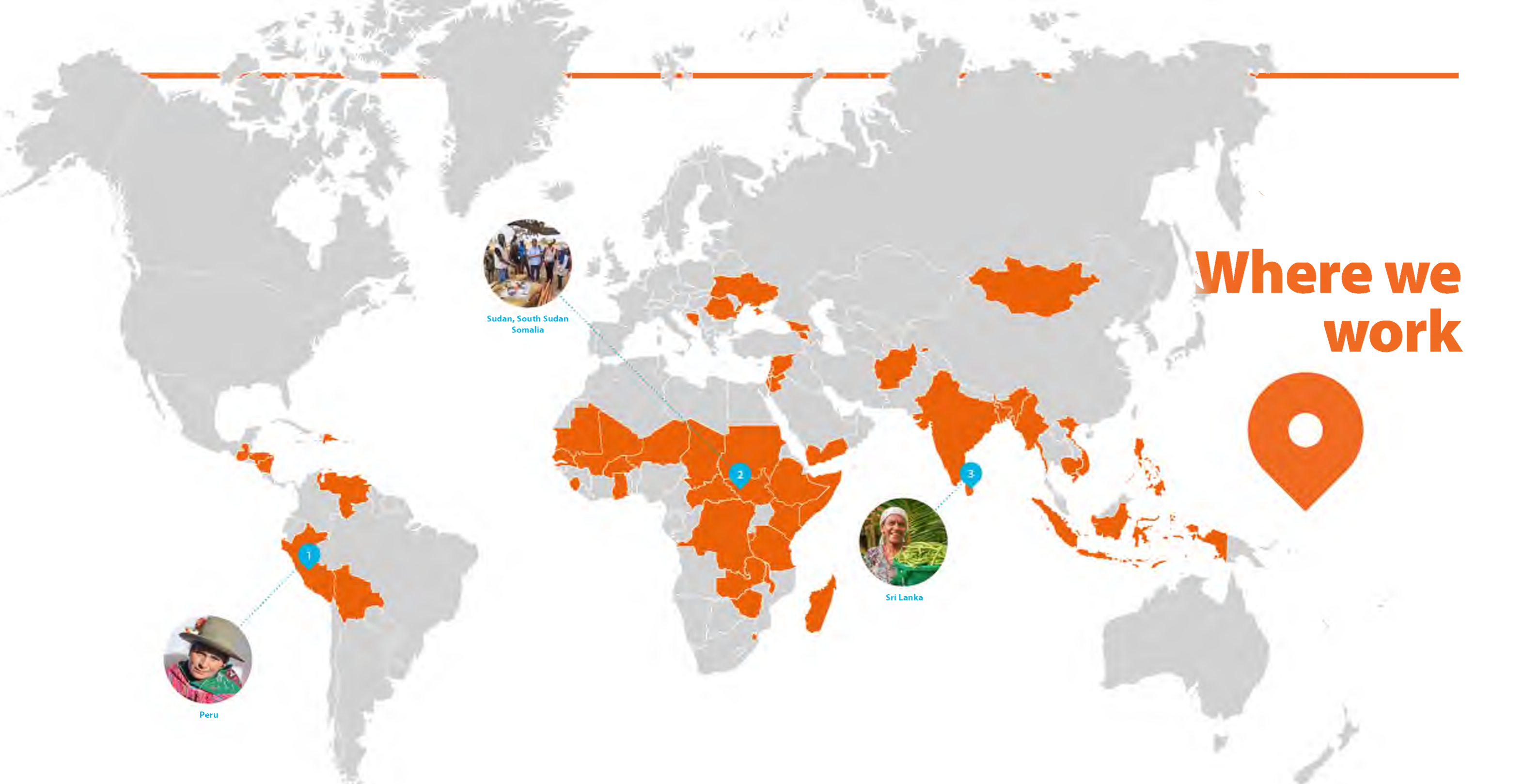
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# Project Work



A young family in a relatively new World Vision project area in Tanzania reviews the expected corn harvest

# Where we work



## Latin America

**Beneficiaries:** 455,088

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

## Africa

**Beneficiaries:** 12,523,248

- Ethiopia
- Burkina Faso
- Burundi
- Democratic Republic of the Congo
- Eswatini
- Ghana
- Kenya
- Malawi
- Madagascar
- Mali
- Mauritania
- Niger
- Zambia
- Senegal
- Sierra Leone
- Zimbabwe
- Somalia
- Sudan
- South Sudan
- Tanzania
- Chad
- Central African Republic

## Eastern Europe, Middle East

**Beneficiaries:** 2,506,232

- Afghanistan
- Armenia
- Bosnia and Herzegovina
- Georgia
- Israel/West Bank
- Yemen
- Jordan/Syria
- Lebanon
- Ukraine/Romania

## Asia

**Beneficiaries:** 2,701,537

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

## Projects presented on the following pages

- 1 Peru** (Page 30)  
**Empowering Women** promotes economic innovations by women in the Paucara and Anta districts of the Peruvian central Andes.
- 2 Sudan, South Sudan, Somalia** (Page 32)  
**The regional project** supports people suffering in regions hit by crisis through a wide range of humanitarian aid programs.
- 3 Sri Lanka** (Page 34)  
**Grassroots Conflict Prevention** improves relationships between ethnic groups and the prospects of households in Sri Lanka.

## Overview of Funded Projects

More than 160,000 sponsors and donors made it possible for us to work for those in need during the 2023 fiscal year through their donations. They made it possible for us to carry out 284 projects in 49 countries. Among these projects, we distinguish between three different types:



### Regional Development Projects

are made possible by one-to-one child sponsorships and are carried out across 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 by 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 are implemented in disaster relief, reconstruction and development cooperation contexts.

World Vision employee Benson speaks with two farmers about soil conditions

Africa	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Ethiopia	5	5	8	11,016	1,298,062	6,145,851
Burkina Faso	-	2	1	-	342,502	1,105,024
Burundi	4	1	3	9,154	1,049,616	3,664,385
Democratic Republic of the Congo	-	4	10	-	1,282,977	6,534,540
Eswatini	2	1	-	3,805	32,991	1,218,353
Ghana	1	6	-	2,777	65,873	1,282,135
Kenya	4	6	3	7,796	2,390,321	2,995,473
Malawi	2	1	4	4,057	848,501	4,380,946
Madagascar	-	-	1	-	48,630	177,078
Mali	5	2	1	11,146	141,750	3,291,047
Mauritania	3	3	-	7,726	194,363	1,893,959
Niger	-	3	3	-	237,402	2,508,054
Zambia	-	1	-	-	4,431	152,079
Senegal	3	1	1	2,718	130,275	1,237,954
Sierra Leone	2	-	-	3,685	38,740	866,792
Zimbabwe	3	4	6	6,194	602,026	6,833,709
Somalia	-	2	9	-	1,318,933	14,025,135
Sudan	-	3	7	-	659,855	2,890,895
South Sudan	-	1	10	-	890,827	5,866,033
Tanzania	4	5	-	8,723	88,982	1,795,297
Chad	2	2	2	4,663	277,435	2,667,697
Central African Republic	-	3	2	-	578,756	2,715,960
Transnational projects						3,921,157
<b>Total Africa</b>	<b>40</b>	<b>56</b>	<b>71</b>	<b>83,460</b>	<b>12,523,248</b>	<b>78,169,553</b>

Asia	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Bangladesh	4	5	4	9,782	1,872,020	3,234,261
India	4	-	1	8,255	248,928	572,952
Indonesia	2	1	1	3,081	40,079	1,118,312
Cambodia	4	-	1	6,204	179,887	1,672,947
Mongolia	-	1	-	-	4,880	128,186
Myanmar	1	1	1	1,166	76,928	656,431
Philippines	-	3	3	-	65,774	1,170,719
Sri Lanka	1	2	4	2,543	171,436	2,829,877
Vietnam	3	-	-	6,671	41,605	1,242,169
Transnational projects						1,715,803
<b>Total Asia</b>	<b>19</b>	<b>13</b>	<b>15</b>	<b>37,702</b>	<b>2,701,537</b>	<b>14,341,657</b>

Latin America	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Bolivia	2	1	-	4,262	15,941	907,732
Dominican Republic	1	-	-	2,722	10,217	506,669
Guatemala	3	1	-	5,860	37,172	1,240,305
Honduras	3	1	2	6,869	300,640	1,887,523
Nicaragua	2	2	-	1,989	14,937	524,225
Peru	2	1	-	4,643	17,656	1,124,351
Venezuela	-	1	1	-	58,525	1,451,590
Transnational projects						1,134,669
<b>Total Latin America</b>	<b>13</b>	<b>7</b>	<b>3</b>	<b>26,345</b>	<b>455,088</b>	<b>8,777,064</b>

Eastern Europe, Middle East	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in euros
Afghanistan	-	2	5	-	539,483	7,912,496
Armenia	-	-	1	-	3,339	79,094
Bosnia and Herzegovina	-	-	3	-	31,971	1,039,888
Georgia	-	2	2	-	49,231	2,894,370
Israel/West Bank	-	1	3	-	75,645	1,761,397
Yemen	-	1	-	-	22,371	747,730
Jordan/Syria	-	7	5	-	738,308	8,167,607
Lebanon	-	3	3	-	870,850	9,559,695
Ukraine/Romania	-	9	-	-	175,034	24,867,338
Transnational projects						326,424
<b>Eastern Europe, Middle East total</b>	<b>-</b>	<b>25</b>	<b>22</b>	<b>-</b>	<b>2,506,232</b>	<b>57,356,039</b>

<b>TOTAL</b>	<b>72</b>	<b>101</b>	<b>111</b>	<b>147,507</b>	<b>18,186,105</b>	<b>158,644,313</b>
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Transregional funding **2,117,372**

Transfer payments not yet made in the field, offset against expenses paid, but not yet transferred **-5,541,289**

<b>TOTAL PROJECT FUNDING</b>						<b>155,220,396</b>
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Years	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>Reaching our goal with vision and patience</b> World Vision development projects are designed for the long term and, in our experience, follow a certain pattern. The urgency determines which measures end up being introduced. These can overlap – or change in their order.		<b>1. Water and hygiene</b> We are providing access to clean water in communities and public institutions. And, at the same time, we are sharing our knowledge of hygiene standards, building latrines, providing health centers with equipment and staff with training.		<b>2. Health and nutrition</b> We are training auxiliary healthcare staff, and providing them with the appropriate medical equipment as a means of improving healthcare. In addition, we are providing support for treating acute malnutrition.		<b>3. Education and vocational training</b> We promote the education of children and adults as a means of escaping poverty. For example, this is done by cooperating with local authorities to train teachers, provide teaching materials, and help young people find a job.		<b>4. Agriculture, economic development and environmental protection</b> We support farmers by providing them with seeds and tools – and by showing them effective methods of farming and animal husbandry, including provision for times of drought. We use banks and development programs to issue small loans to fund business start-ups.		<b>5. Child protection and children's rights</b> We explain why it is necessary to have a comprehensive child protection framework – and stand up for safeguarding children's rights. And that policymakers take responsibility for ensuring that these rights are safeguarded.				

## Sustainable Support for the Most Vulnerable

Two billion people currently live in countries where development outcomes are severely affected as a result of climate change, fragility, and conflicts. The number of those displaced by wars and violence remains high. By 2030, more than 60% of the world's population will 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 by 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.

**World Vision's project work is concentrated on the following five key areas:**

- 1. Water and hygiene**
- 2. Health and nutrition**
- 3. Education and vocational training**
- 4. Agriculture, economic development and environmental protection**
- 5. Child protection and children's rights**

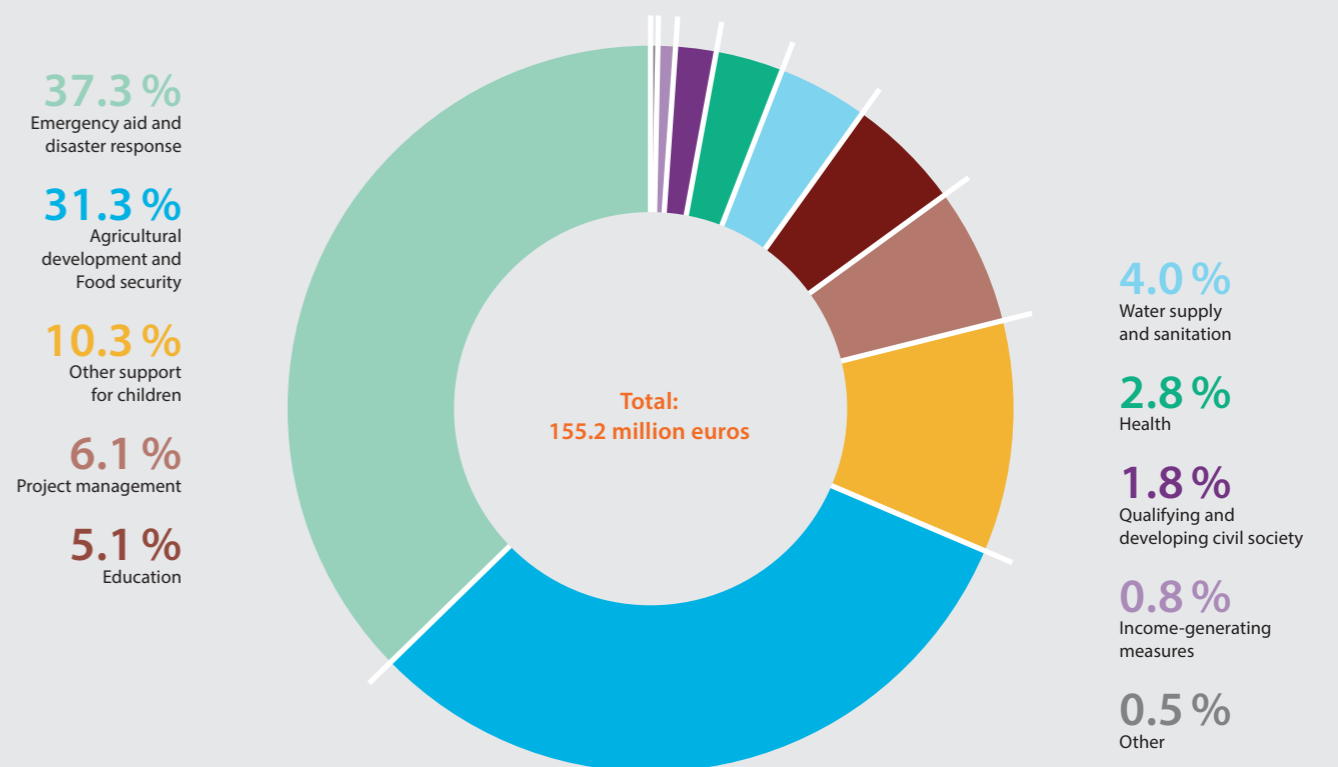
Conservation continues to grow in significance as well. For each of these areas, World Vision has developed specific, tried and tested project models and success indicators. Some of the project models are adapted to the unique conditions encountered in specific fragile contexts or unstable countries. 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

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

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

### Project funding by area for 2023





Rahel, an expert in resilience and subsistence at World Vision Tanzania, speaks to two children in their village

## Strengthening Resilience

**Resilience means the ability to thrive in challenging circumstances. It is the capability of an individual, a system, or a society to withstand the impacts of crises, violent conflicts, natural catastrophes or climate change without endangering essential 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 peace nexus”, we consider the distinction between humanitarian, development-oriented and peace-building measures to be a rather “artificial” approach.

Children and their families who are affected by climate change, extreme poverty, injustice or a disaster are exposed to a variety of threats and challenges. Food shortages, socio-economic 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 peacebuild-

ing 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.

That is why we try, wherever possible, to implement integrated measures that develop and combine the abilities and skills of the local population in areas such as health, water and sanitation, education and conservation, 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 many years of development success from being undone by natural disasters, targeted preventative measures are also important in the development cooperation context. These include, for example, community-based early warning systems, evacuation plans, food storage or earthquake-proof construction.



3 year-old Vinciane from the Democratic Republic of the Congo holds one of the chickens World Vision is distributing to families in her village



Persia looks proud in her house in Zambia, which she is building with credit from her savings group and which she was able to equip with a freezer



## Civil Society Involvement

**Civil society means the sphere of society that lies between the government, commercial and private sectors. In civil society, committed citizens of a country come together, e.g. in clubs, associations, church organizations and various forms 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 elements, both in disaster relief and in development cooperation: Civil society should be involved and local partner communities empowered. 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. The objectives of conservation and the subject of preserving resources are also coming more and more into focus.

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 the article "The Impact of the Syrian Earthquake" on page 44). This enables us to be accountable and promote understanding for the special challenges of development cooperation. The dialog 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.

Left:  
Juana from Guatemala helps her hearing-impaired son Hamilton with his homework; the family receives many different kinds of support from their community – financed by the World Vision sponsorship program

right:  
These men are building a line to irrigate fields near a Cambodian village, based on instructions from local World Vision partners





# How sustainable is project work at World Vision?

Sustainability is more important than ever. However, regardless of inevitable changes in trends – at World Vision we have always worked according to a principle that more than aligns with this idea: we help children and families in need in a way that will benefit them and those around them in the future as well.

This principle applies to us not just in economic or social terms but also in an ecological context. We started to take detailed measurements at the start of 2023 so that we could map the positive effects of the work we do for the environment and climate in figures, and we will present the results of which in the next annual report.

## Our focus areas with a sustainable ecological impact



Natural resource management



Agroforestry and FMNR



Climate-friendly Agriculture



Disaster risk management on the community level



Integrated water resource management



Climate protection empowerment through environmental and climate education



Waste management



Use of energy-efficient technologies



### Did you know that ...

... the word “sustainability” originally came from forestry? The German forestry expert Hans Carl von Carlowitz coined the term in the 18th century. He used it to mean that we should fell no more trees than we can replant.

Nowadays, we often make a distinction between social, economic and ecological sustainability. The claim, however, is the same: The things we do now must not have any negative impact on future generations. Only then can it be considered sustainable.





# Project Example Peru

**Empowering Women promotes economic innovations by women in the Paucará and Anta districts of the Peruvian central Andes.**



**Dr. Ursula Chavez Zander**  
Regional expert  
Latin America



**Climate-friendly Agriculture**

### Beneficiaries

71 women  
(168 indirect beneficiaries)

### Project term

January 1st, 2022 – August 31st, 2023  
(20 months)

### Support

90,000 euros

### Funding

Major donors

### Sectors

Income protection,  
Food security

### Background situation

The districts of Acobamba and Anta are located in the Peruvian Central Andes, and are part of the Acobamba province, in the Huancavelica region. Acobamba is situated at 3,423 m above sea level.

The primary occupation for families in Acobamba and Anta is agriculture. In light of the fact that only 0.82 % of agricultural land has access to rudimentary irrigation, and that almost all areas are farmed using dry farming techniques, it is easy to understand the high poverty rates in these regions.

Some tradesmen (all are male) in the area have been able to consolidate their non-agricultural business activities. In some cases, they have benefited from participating in state programs, so as to improve their business opportunities and thereby their incomes.

Although many women know how to produce hand-made products, as this knowledge was handed down to them by their parents and grandparents as part of their culture, they restrict their activities to occasional sales and do not prepare business plans, as some of the men do.

Because of this, the project aimed to not only develop productive activities, but also develop their entrepreneurial skills to improve their opportunities for success within their companies.

### Project goal

The goal of the project was to promote business competence among female managers in the district of Paucara – Acobamba, specifically by A) developing technical capacities for productive initiatives and B) innovating products with quality standards and integrating them into a chain of production.

### Target group

The direct participants in the project were 71 women aged 20 to 60 with family obligations.

### Activities and effect

The female participants were organized based on their skills into 9 associations of agricultural and livestock producers and 5 associations of textile artisans with 5 to 6 members each. This legal status made it possible for them to participate in competitive funding opportunities from the central, regional, provincial, and local governments. In addition, access to state funded credit (Agrobanco) helped position the products of each association,

and helped ensure better sustainability for the beneficiaries' lines of business.

They were trained, depending on their line of business, in the areas of entrepreneurship, preparing a business model canvas (a method for visualizing new business ideas), financial education, production and marketing.

Practical workshops were developed for artisanal textile producers to generate added value through design, finishing and weaving techniques that facilitates the enhancement and preservation of their cultural traditions and helps create a differentiated product unique for its geographic location.

The meat of guinea pigs and sheep, as well as chicken eggs are produced ecologically, since these products are produced with appropriate care and in a suitable environment. The goal is to achieve a fair trade in these goods that satisfies the needs of consumers with healthy (hormone-free), nutritious products that are a good source of nutrition. The fact that the products are produced locally is another way to protect the environment, since

these products are normally purchased from other regions, meaning they generate CO<sub>2</sub> emissions.

On the other hand, the local economy is also supported through the creation of jobs and services, since restaurants can offer higher-quality foods. Today, for example, associations dedicated to raising laying hens already deliver their products to a mini market where consumers have shown a certain sensibility for the foods they consume, and where organic eggs can be offered at a fair, yet affordable price (0.23 euros for an organic egg instead of an average price of 0.16 euros for a non-organic egg).

### Sustainability

To ensure the sustainability of the projects, work agreements were signed with different local authorities in Acobamba and Paucara. Participation in local and regional trade fairs, internships, support for training workshops as well as monitoring for the beneficiary associations were also included in the agreement with joint stakeholders. Training sessions on management issues and on women's work in the family were offered in collaboration with the Emergency Women's Center, to promote a more sustainable approach to gender.

### Success Story

Rosa, who lives with her husband and their four children, is part of the "Mujeres Innovando Talentos" project, and a member of the association "Las Palomitas de Pumarana," where she serves as treasurer for the guinea pig husbandry project, which is currently producing 25 breeding females.

"I am focused on taking care of my children and the household, my husband works in agriculture, and my daughter Briana, who is 7, is the second of my daughters to pursue working with guinea pigs. She likes to feed them, takes care of them when they are sick; thanks to her, my guinea pigs are healthy and very strong. I used to be afraid when I had to give them medicine, but today my daughter doctors my guinea pigs."

"I like to take care of the guinea pigs and heal them when they are sick; I handle their feeding and cleaning. I also support my mother by keeping records about the guinea pigs. We sell the males

and that helps us cover the costs of my sister's and my education" Briana says.

Rosa's family is planning to build a new, larger guinea pig stall where they want to raise 100 breeding animals. She says she needs support from the government or from institutions for irrigation and creating pastures, since this is essential to feed the animals and they can experience difficulties in drought periods that would force them to reduce the number of guinea pigs.

Manufacturing traditional clothing is a lucrative trade for some families in the project area



World Vision helps people to create sustainable income sources, for instance by raising guinea pigs

2

# Project Example Sudan, South Sudan, Somalia

Cultivation of crops makes an important contribution to people's food security



The regional project supports people suffering in regions hit by crisis through a wide range of humanitarian aid programs.



Thomas Heddago  
Africa Regional Expert



Disaster risk management on the community level

**Beneficiaries**  
425,438 people  
(76,465 households)

**Project term**  
July 2022 – June 2024 (24 months)

**Support**  
4,712,770.90 euros

**Funding**  
German Foreign Office and World Vision Germany

**Project partner**  
WV Sudan, WV South Sudan, WV Somalia, Alswaid Alkhadara Organization Sudan, Care for Children and Old Age in South Sudan

**Sectors**  
Food security, health, water and hygiene, child protection, emergency lodging

**Background situation**  
The project was carried out successfully despite a difficult combination of multiple humanitarian crises (natural and human-caused). In Somalia, for example, there were multiple attacks by Al-Shabaab militia which temporarily interrupted project work, blocked key roads, resulted in the displacement of massive numbers of people, and caused high inflation rates. Furthermore, Somalia experienced heavy flooding which displaced almost 405,000 people and destroyed important, life-saving infrastructure like agricultural operations, WASH facilities, lodgings, and associated livelihoods.

Access to humanitarian aid in Sudan remained difficult, since the intense conflict and organized violence, combined with ongoing economic decline are driving around 17.7 million people in Sudan into acute food insecurity. Progress is slow in South Sudan as well, in particular in Gogrial East, where our nutritional program is carried out. The ongoing war in the neighboring nation of Sudan continues to generate massive flows of returnees and refugees. By December 31st, 2023, over 463,000 ethnic South Sudanese individuals, Sudanese refugees, and other persons with a third state nationality had crossed the border to South Sudan. Despite all of these challenges, the project delivered humanitarian aid to 493,103 beneficiaries.

**Project goal**  
Reducing the vulnerability of persons affected by the crisis, in particular internally displaced persons, returnees, and the most endangered host communities in the district of Baidoa, Somalia, in the state of East Darfur, Sudan, and in Northern Bahr el Ghazal, South Sudan, through immediate measures in the areas of lodging, water and hygiene, health, food and food security, cash transfer, early warning systems, and protective measures.

**Target groups**  
The project is directed at a total of 425,438 beneficiaries (76,465 households). In addition, the project specifically gives preference to people with disabilities, women, children, and older people, and ensures equal representation of all vulnerable groups.

**Activities and effect**  
**Result 1:** Improved access to critical lodging, safe water supplies, sanitation and hygiene services, as well as essential non-food items (NFI).

56,876 people received NFI, water supplies, sanitation, hygiene and lodging services. 14 water connections were constructed in 8 camps for internally displaced persons, water wagons were transported, 3 water courts were repaired, 102 VIP latrines, 35 common latrines, and bathing facilities were constructed, and 492 residential units were distributed.

**Result 2:** Improvement of the nutritional situation and food security for the most vulnerable households.

Cash distributions to 4,557 registered households, significantly improved access to food, 3 communities and 8 schools were supported with suitable measures to fight the root causes of malnutrition.

**Result 3:** Improved access to lifesaving medical care, in particular for pregnant and nursing women and children (Somalia and Sudan).

410,692 persons were reached through targeted project implementation, and persons were transferred to stabilizing centers as needed.

**Result 4:** Improved access to protection for vulnerable population groups, in particular girls and young women as well as disabled persons (Somalia).

54,342 persons were reached through different child protection services.

**Sustainability**  
Since this project is a humanitarian measure only focused on the most direct and urgent needs, the sustainability of the project was ensured through different training programs and through developing capacities. These include, for instance:

- Developing the capacities of employees at different ministries, in particular the Health Ministry, the Water Ministry and the Agricultural Ministry
- Training and education for project committees in different sectors
- Training and education for mothers' self-help groups
- Training and education of committees for disaster management and early warning systems, and linking them to the higher-level ministries

## Success Story

Gabin, a mother of four, decided to flee her hometown for various reasons, including the food insecurity there, poor access to health and nutritional services and poverty. She has been living in a camp for internally displaced persons in the Baidoa district since November of 2023. She came to the Wadajir Health Center with her malnourished child to receive free medical care provided by World Vision, with the financial support of the German Foreign Office.

Since her child wasn't doing well, Gabin visited the health center to receive health and nutritional counseling for her child. "I am unbelievably thankful for the support, in particular for the nutritional program, that has helped our household very much," she says.

"Since my child has been participating in the health and nutritional program, I have seen a marked improvement in his health. Seeing his progress fills me with joy. Adopting healthier eating habits thanks to the nutritional health counseling I received, in addition to treatment, helped my child recover."

"I am worried about future challenges due to our difficult situation, but seeing how other people in the community are successfully managing similar challenges is a great source of inspiration and motivation for me."

"This experience has changed the way I am looking for support, and given me a strong commitment to ensure all my children receive the health and nutritional services they need."

"I am thankful for the support my child received here. When he was admitted, he was very malnourished – but thanks to nutritional counseling from World Vision at the Wadajir Health Center, my child is now healthy and free from complications" Gabin says.



Local World Vision employees speaking with Regional Expert Thomas Heddago



3

# Project Example Sri Lanka

**Grassroots Conflict Prevention improves relationships between ethnic groups and the prospects of households in Sri Lanka.**



**Larissa Rüssmann**  
Project Development Expert



**Disaster risk management on the community level**

**Beneficiaries**

4,045 persons (direct participants), 135,040 persons (indirect participants); the project is directed in particular towards teenagers (12–18 years of age), young adults (18–35 years of age), women (18–65 years of age), community and spiritual leaders and government officials

**Project term**

April 1st, 2023 – September 30th, 2024 (18 months)

**Support**

367,749 euros

**Funding**

European Union 2,000,000 euros, own funds 105,548 euros

**Project partner**

Ministry for National Languages and Social Integration, Ministry for Social Services and Ministry of Education

**Sectors**

Conflict prevention, peace promotion, subsistence

**Background situation**

After two decades of armed ethnic conflict ended in 2009, affected communities in Sri Lanka are still dealing with internal conflicts, political instability and tensions. The situation has worsened due to an unprecedented economic crisis. Sri Lanka fell into default with its international debts in April of 2022, and does not have sufficient foreign exchange reserves to import fuel, medications and other essential goods. Communities in the districts of Puttalam and Gampaha are made up of a multiethnic mix of migrants with different religious backgrounds from all over Sri Lanka. They are highly economically vulnerable and impacted severely by the economic crisis because most of them are dependent on day laborer wages and insecure salaries in processing industries. The Census and Statistical Office estimates (April 2022) that 428,000 people live below the poverty line in the districts of Puttalam and Gampaha. Pressure on the household incomes of vulnerable groups in these two districts is a driving factor behind violence and the escalation of violent conflict.

**Project goal**

The project aims to reduce the escalation of violence by improving relationships between communities, stakeholder groups, and the provincial and local governments, and by opening up new economic opportunities for individuals and households in Sri Lanka's northwestern and western provinces.

**Target group**

The project is directed towards teenagers, young adults, and women, as well as community and spiritual leaders and government officials. 4,045 persons benefit directly from it, and 135,040 benefit indirectly.

**Activities and effect**

Improving non-violent conflict resolution and community trust through

- Promoting social cohesion through dialog about preventing violence
- Enabling communities to work towards social cohesion
- Integrating women and teenagers in violence prevention through joint community projects
- Developing a national forum for peace and coexistence
- Developing resilient communities through
- Teaching communities how to analyze conflict risks within their districts

- Improving communities' knowledge about conflict resolution methods and social cohesion
- Establishing violence prevention mechanisms
- Improving earnings opportunities and economic stabilization through
- Establishing/supporting income-generating activities
- Improving market connections for local small, very small, and medium-sized businesses

**Measures in 2023:**

- 1 context analysis
- 155 teenagers trained as dialog moderators for conflict prevention dialogs
- 36 dialogs with 526 persons
- Campaign launched to change social behavior, with 3,000 participants
- Guidelines prepared for Community Connector projects
- Capacity development with respect to project proposals, budgets, etc. for 80 teenager savings

- group members, local governmental officials, teachers, and community leaders
- 24 of 50 community projects selected, and preparations made to carry them out
- "Integrating Peacebuilding and Conflict Sensitivity" analysis completed by 20 teenagers
- 17 community-based disaster preparedness projects selected, and one sewer restoration project started
- Training for 336 religious leaders, media representatives, artists and youth leaders on the topic of peace culture in three training programs
- Training program held on empathetic listening and maintaining friendships for 62 teachers, state service providers and community leaders
- Analysis completed to identify income-generating measures with a high potential for the communities
- 112 savings groups founded
- 1 analysis completed for small, very small, and mid-sized businesses

**Success Story**

"I lifted the cellar above the flood level so the water won't get into my house" says Suresh, who built his house in the swampy areas of Handela, where homes often sink due to bad weather and flooding. Some houses have sunk and were abandoned, while others still provide a roof over the owner's head. This reflects the economic conditions in Sri Lanka as a whole, where many people are fighting to make ends meet. "Everything is chaotic here, but our life is here, my family and my friends." Suresh Selvaraj, a local resident and 42 year-old father of two, has not left the area. Instead, he is fortifying his home against the floods that regularly do significant damage to it. Suresh was not, however, able to withstand the economic difficulties brought on by the COVID-19 pandemic and the unstable political situation. He lost the income he had been able to generate by sewing pants and selling them on the local market. "Material prices have increased, and I could not buy enough material to meet demand on the local market. The income I make, I spend to cover my household's daily needs." Encouraged

by his wife Mallar (31), Suresh joined a Savings for Transformation Group, founded in Sri Lanka as part of the Grassroots Conflict Prevention (GRACE) project. The Savings for Transformation Group, which has 35 members who meet each Tuesday, is a collective of low-income neighbors who pay part of their incomes into a joint savings fund. This fund allows them to receive assistance in the form of credit lines at reduced interest rates.

"Not only the savings and credit themselves helped me, but also the community of friends I have in the group. Their encouragement is amazing, and I could not imagine turning back before reaching my goal" Suresh says.

The natural and economic hurdles may not change, but Suresh is hopeful about his future.

"I'm starting from nothing. It's difficult, but the support I received from Savings for Transformation did not leave me high and dry. I'm sewing day and night to send pre-assembled pants to the stores. I'm creating work for three of my neighbors" Suresh Selvaraj says.

**Peanuts generate good sales on the market**



**This farmer benefits from training to improve his earnings opportunities**



## Publicly Funded Projects

In addition to sponsorships and other private donations, grants from institutional public donors allow us to reach people in project countries even more effectively. We are very grateful for the great trust that public donors have placed in World Vision. In doing so, we work with a very broad spectrum of different donors, such as the Federal Ministry for Economic Cooperation and Development (BMZ), the Federal Foreign Office (AA), the European Commission (EC), the Swedish International Development Cooperation Agency (SIDA), the United Nations (UN) and especially the World Food Programme (WFP). They typically support projects with grants ranging from 75 % to 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 be active in more countries – especially in fragile contexts where the most vulnerable people need support and we don't have sponsorships.

The overview on the following pages shows which public donor funds supported which World Vision Germany project in the 2023 fiscal year.

3 year-old Naomi from Zambia looks forward to the upcoming corn harvest on her grandfather's field



## Origin of public grants in 2023

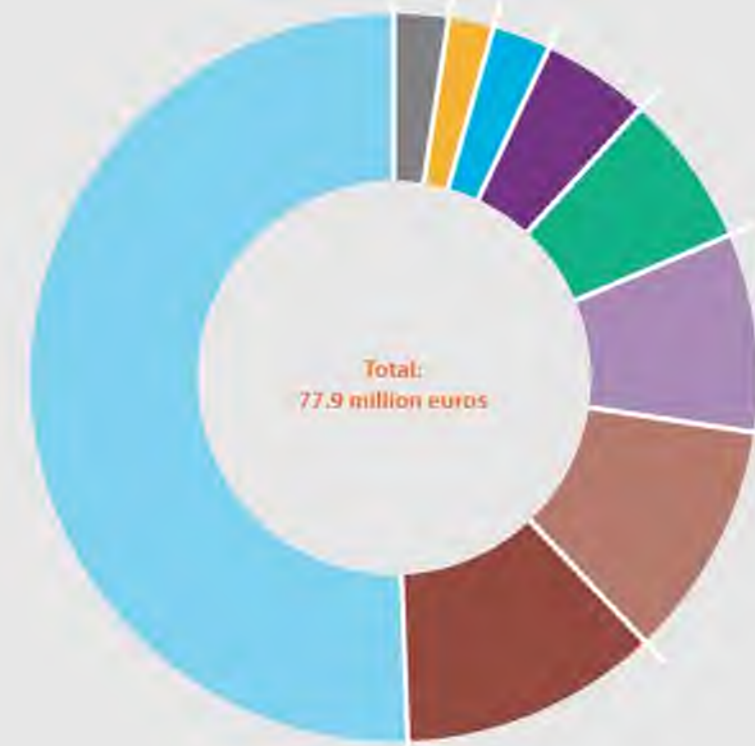
**50.6 %**  
World Food Programme (WFP)

**11.5 %**  
Directorate General International Partnerships of the EU Commission (INTPA)

**10.1 %**  
German Foreign Office (AA)

**8.8 %**  
Federal Ministry for Economic Cooperation & Development (BMZ)

**6.8 %**  
Directorate General European Civil Protection and Humanitarian Aid Operations (ECHO)



**4.8 %**  
United Nations Children's Fund (UNICEF)

**2.6 %**  
Swedish Central Authority for International Development Collaboration (SIDA)

**2.0 %**  
Society for International Cooperation (GIZ)

**2.8 %**  
Other

## Projects funded by the Federal Ministry for Economic Cooperation and Development



Country	Focus area	2023 budget in euros
Burundi	Food security	59,131
Democratic Republic of the Congo	Food security; resilience	1,075,000
Honduras	Economic advancement, education	88,664
Honduras	Education	256,469
India	Child protection	12,500
Indonesia/Philippines/Sri Lanka	Global Program (Waste Management)	643,231
Israel/West Bank	Health in a humanitarian crisis	235,000
Israel/West Bank	Disaster risk reduction	850,000
Cambodia	Food security	269,313
Kenya	Food security	254,863
Philippines	Disaster risk reduction	235,455
Somalia	Agriculture	1,065,046
Sri Lanka	Subsistence/Social cohesion	180,000
South Sudan	Child protection	284,783
South Sudan	Water and hygiene	800,000

## Projects funded by the German Foreign Office



Country	Focus area	2023 budget in euros
Afghanistan	Food security	951,665
Bangladesh	Child protection in a humanitarian crisis	505,940
Syria	Water and hygiene	1,022,250
Somalia/Sudan/South Sudan	Food security	4,047,058
South Sudan	Child protection in a humanitarian crisis	585,786

## Projects funded by the Gesellschaft für Internationale Zusammenarbeit



Country	Focus area	2023 budget in euros
Ethiopia/Kenya	Environment	141,376
Jordan	Water and hygiene(2 projects)	1,300,000

## Projects funded by the Directorate General for International Partnerships (INTPA; formerly EuropeAid)



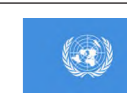
Country	Focus area	2023 budget in euros
Armenia	Education/Civil society	65,000
Burundi	Peacebuilding	991,776
Burundi	Health	890,307
Kenya/Senegal	Child protection	334,744
Lebanon	Peacebuilding	1,604,529
Malawi/Mali/Madagascar/Burkina Faso	Child protection	744,493
Philippines	Water and hygiene	180,000
Zimbabwe	Food security, agriculture	626,245
Somalia	Food security	932,950
Sri Lanka	Conflict prevention; subsistence	390,119
Chad	Food security	1,128,327

## Projects funded by the Directorate General for European Civil Protection and Humanitarian Aid of the EU Commission (ECHO)



Country	Focus area	2023 budget in euros
Ethiopia	Education in a humanitarian crisis (2 projects)	748,411
Ethiopia	Food security	354,748
Ethiopia	Food security in a humanitarian crisis	758,000
Ethiopia	Water and hygiene in a humanitarian crisis	561,750
Bangladesh	Disaster risk reduction	101,199
Bangladesh	Water and hygiene in a humanitarian crisis	16,129
Israel/West Bank	Education in a humanitarian crisis	467,290
Zimbabwe	Education in a humanitarian crisis	267,497
Sri Lanka	Food security	1,141,785

## Projects funded by the United Nations



Donor	Country	Focus area	2023 budget in euros	
OCHA	Afghanistan	Food security	132,425	
	Jordan/Syria	Education in a humanitarian crisis (2 projects)	337,540	
UNHCR	Sudan	Child protection (2 projects)	136,447	
UNICEF	Afghanistan	Food security in a humanitarian crisis	421,186	
	Bangladesh	Child protection	140,889	
	Bosnia and Herzegovina	Child protection in a humanitarian crisis (3 projects)	954,173	
	Georgia	Child protection	467,155	
	Myanmar	Education in a humanitarian crisis	15,179	
	Niger	Education in a humanitarian crisis	1,016,670	
	Chad	Water and hygiene	172,233	
	WFP	Afghanistan	Food/Emergency food aid (2 projects)	5,463,771
	Ethiopia	Food/Emergency food aid (2 projects)	367,097	
	Democratic Republic of the Congo	Food/Emergency food aid (9 projects)	4,532,055	
Lebanon	Food/Emergency food aid (2 projects)	7,173,900		
Malawi	Food/Emergency food aid (3 projects)	3,264,657		
Zimbabwe	Food/Emergency food aid (4 projects)	3,889,373		
Somalia	Food/Emergency food aid (5 projects)	8,892,578		
Sudan	Food/Emergency food aid (3 projects)	62,161		
Central African Republic	Food/Emergency food aid (2 projects)	1,888,936		
South Sudan	Food/Emergency food aid (6 projects)	2,331,575		
Venezuela	Food/Emergency food aid	1,288,611		

## Projects funded by additional public donors

Donor	Country	Focus area	2023 budget in euros
KfW	Sudan	Subsistence, agriculture	600,000
PATRIIP	Niger	Subsistence, water and hygiene	593,102
SIDA	Niger	Social cohesion, water and hygiene, subsistence support	197,913
	Georgia	Education	846,773
	Somalia	Resilience building	1,112,920



Furaini is a mother of six, and receives an aid package from World Vision as an internally displaced person in the Democratic Republic of the Congo

## Project Management and Controlling

All World Vision projects 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.

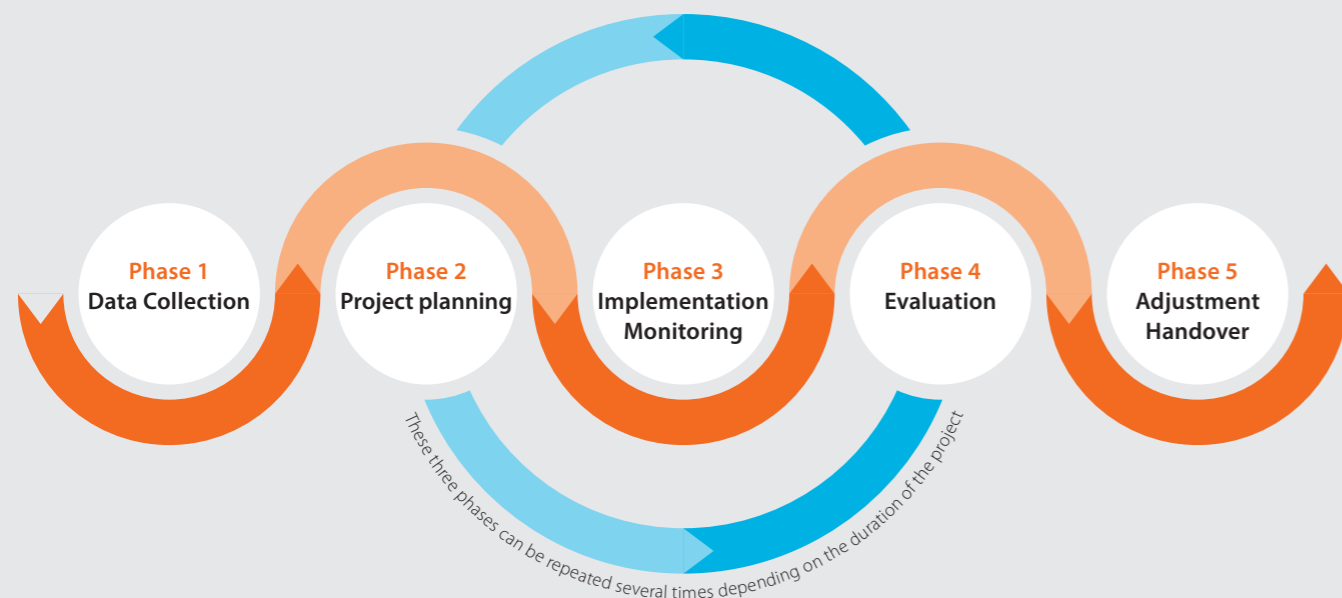
### Phase 3: Project implementation | Monitoring

This is when the actual implementation of the project begins. 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



## A LEAP project cycle consists of five phases

Our work needs to be planned, repeatedly reviewed and adjusted to changing framework conditions, as necessary. This process is based on the uniform “LEAP” concept worldwide at all World Vision offices.



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. In the process, the OECD Development Assistance Committee (DAC) criteria of relevance, effectiveness, efficiency, coherence, impact and sustainability are systematically applied in a 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 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 | 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 the generally the case after approximately ten to twelve years.

## Internal and External Audits

World Vision Germany's public donors, such as ECHO (Directorate-General for European Civil Protection and Humanitarian Aid) and INTPA (Directorate-General for International Partnerships) 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.

16 year-old Sarah from Zambia prepares brassica vegetables and fish for her family

Daniel is 8 years old and benefits from a new drinking water fountain at his school in the Democratic Republic of the Congo, which World Vision was able to provide with the help of sponsors



Evaluations in the 2023 Fiscal Year

We evaluated 29 projects across the following sectors:

-  **6** Projects in the sector of Economic development and sustainable subsistence
-  **5** Projects in the sector of Education
-  **5** Projects in the sector of Food security
-  **3** Projects in the sector of Health and nutrition
-  **2** Projects in the sector of Child protection
-  **3** Project in the sector Promoting peace and social cohesion
-  **5** Other Projects

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.

**“Monitoring impact in crisis countries – a loss of quality, or ‘business as usual’?”**

There are many challenges that affect how impact is monitored in crisis situations. It became impossible to collect data in the “traditional way” in many national contexts as a result of closed borders, imposed lockdowns, and heavy restrictions being placed on face-to-face communication. Our teams needed to overcome significant methodological and systematic hurdles, even when direct access to our primary target audience was made much more difficult.

However, our experience has taught us it is possible to adapt to such circumstances without having to compromise on our quality standards (OECD-DAC principles). Data collection methods that can be carried out remotely, e.g. by using specific online tools, the consistent use of open source data or online feeds from the field are just a few innovations that have proven to be largely feasible at most of our project sites.

The evaluation teams were forced to rethink their approach to fieldwork and try out new methods in a way that did not overburden local offices, but rather involved them more closely than ever before. This is where World Vision’s advantage of having many local workers of its own becomes apparent. Based on past experience, we know it is possible to carry out

impact monitoring processes without having to compromise on data quality. Furthermore, methodological adjustments and innovative evaluation designs in fragile contexts or low-resource environments are reproducible and scalable.

**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 measure and its impact can be made clear based on a simple example: The result of an educational project might be that a teacher has a better understanding of pedagogical methods, attained through advanced training (project measure). 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-appropri-

ate 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



top: Emily loves to feed and care for the animals on her parents’ farm in Honduras; the 7 year-old wants to become a veterinarian

Left: Paralyzed 9 year-old Abraham can take an active role in his classroom thanks to a wheelchair provided by World Vision





16 year-old Zahra from Syria had to leave her home behind and found refuge in Jordan

## The Impact of the Syrian Earthquake

**The civil war which began in Syria in 2011 has killed or injured hundreds of thousands of Syrians, and driven hundreds of thousands from their homes as well. In the middle of this crisis, a series of devastating earthquakes shook Turkey and Syria on February 6th, 2023. The earthquake caused serious damage in northwestern Syria (NWS), in particular in the governorates of Aleppo and Idlib. According to the UN Health Cluster, over 5,900 deaths and 10,400 injuries were reported in NWS due to the earthquake. 43 % of those injured in Syria are women and girls; 20 % of those injured are children aged 5 to 14.**

The catastrophic, 7.8 earthquake seriously damaged key infrastructure in urban and rural regions of NWS. Based on information from the United Nations, the humanitarian crisis in NWS was worse than at any time since the start of the conflict, with 4.1 million people reliant on humanitarian aid for their survival. The earthquake worsened living conditions for Syrians in NWS, since many people are without appropriate lodgings, water, food, or important health, educational and WASH services, as well as infrastructure. In addition, many survivors are suffering from trauma, malnutrition, communicable illnesses, a lack of food, and disabilities.

The earthquake also resulted in the loss of thousands of jobs, and increased Syria's inflation rate. In some regions, in particular in the northwest, the earthquake has had major impacts. According to a study by the Syrian Center for Policy Research in collaboration with the University of Vienna from 2023, the unemployment rate in Syria before the earthquake was 42.9 percent in 2022. After the earthquake, the unemployment rate increased nationwide by 1.8 percent. It increased in the governorate of Idlib by 14 percent, reaching 59 percent total. At the same time, costs for basic foodstuffs and other goods increased, further increasing the poverty rate while weakening the population's purchasing power and ability to meet their basic needs.

To react to the direct needs of people impacted by the earthquake, World Vision Deutschland (WVD) provided financial support through the World Vision Syria Response (WVSR) office to carry out different projects in the areas of health, nutrition, WASH, education and social protection. The WVSR office has reached 2,206,582 people in Syria since earthquake assistance was first offered. In 2023, the WVSR office reached 451,455 people through financial support from WVD and Aktion Deutschland Hilft (German Relief Coalition).

World Vision is providing medications, consultations, and psychosocial support, as well as follow-up care and outpatient services in the areas of health, nutrition and psychosocial support. In addition, the task force is mobilizing and sensitizing target communities to help them fight infectious diseases, through educational campaigns and rapid treatment. Community members have also been trained in first aid so they can react to emergencies. In addition, health assistants treated severe and moderate malnutrition. The team examined newborns and children for disabilities and hearing loss. All project participants with hearing loss received hearing aids and speech therapy. People with disabilities also received prosthetic limbs and mobility aids. In the meantime, the people most impacted by the earthquake also received cash and urgently needed household items.

## Our Quality Standards, Codes and 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.



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 **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 of Children's Rights: Protection of children against abuse and exploitation in development collaboration and humanitarian aid: We undertake to develop and implement suitable tools and structures to prevent and address cases of abuse.



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. Our commitments as a partner in this initiative can be viewed on World Vision's website.



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.



### Core Humanitarian STANDARD

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.



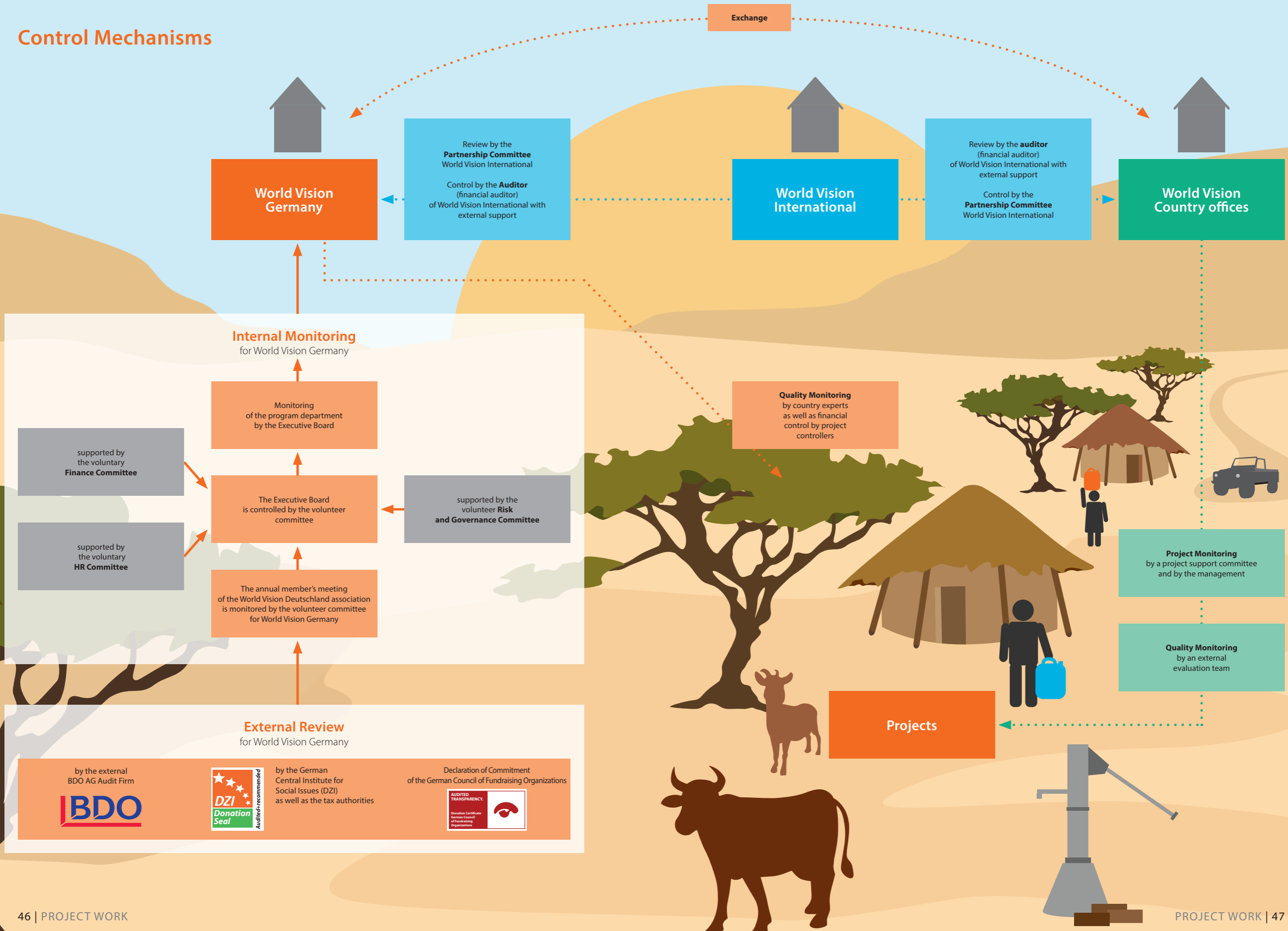
As a member of the Coordination Committee of the **German Federal Foreign Office** we adhere to the twelve principles of German humanitarian aid abroad.



We have been awarded the **DZI's donation seal of approval** on an annual basis since 2003.

**Be like the children! As honest, as open, as strong.**

# Control Mechanisms



## Countering Risks Effectively and Ensuring Compliance with Statutory Regulations and Internal Commitments

World Vision Germany's mission is to reach children in the most fragile and poorest countries in the world. We often work in unstable regions where political unrest, violent conflicts or economic insecurities dominate everyday life. World Vision Germany is continuously confronted with risks arising from its involvement in development cooperation and humanitarian aid projects. However, we have a high level of responsibility towards our private and public donors to use the funds entrusted to us effectively and thereby achieve the intended project outcomes.

### Risk management

Risk Management works with a variety of instruments. The central overarching instrument is the **risk register**. In it, all the organization's risk are recorded, assigned to the responsible departments and then evaluated. Subsequently, controls which are designed to mitigate the occurrence of such risks are carried out before further risk-mitigating policies are identified and then actioned by a specified date. We are constantly identifying new risks and assessing those already recorded. In this way, the risk register always reflects the current status of organizational risks and serves us as an important tool for managing risk as well as for reporting to the Risk and Governance Committee.

Our **development cooperation projects** are also looked at individually when managing risk. They are evaluated and thereby assigned a risk classification (high, medium or low). The Risk Management team monitors projects with a high-risk rating during implementation and, together with the officers, they carry out rigorous risk-reducing measures designed by the Project Management and Operational Financial Management departments.

The Risk Management team is also responsible for coordinating World Vision Germany's **crisis and business continuity management**. This comes into force when crises threatening the company's existence come to the fore and regulates the crisis team's meetings and activities. The structure of crisis and business continuity management is outlined in the crisis manual.

World Vision Germany has established an **internal audit function** to check internal processes for compliance and identify errors and vulnerabilities in its own procedures. This is implemented by an external auditing firm and coordinated by Risk Management. This means that Risk Management plans the audits, monitors their execution and oversees how corrective action is implemented. Risk Management also acts as the inter-

face with Global Internal Audit (GIA), World Vision International's internal audit department, and shares information from it with the organization.

### Compliance Management

The term "compliance" stands for the totality of all policies that constitute World Vision Germany's rule-compliant behavior and its employees with regard to legal requirements and prohibitions as well as self-imposed duties.

Staff must be aware of these in order to comply with legal framework conditions and internal organizational regulations. The basis for this is the **compliance risk analysis** in which all (legal) areas that need to be considered when identifying compliance risks are evaluated for World Vision Germany and assigned to risk owners.

We use the compliance risk analysis to translate compliance rules into clear, up-to-date and user-friendly guidelines. Compliance Management is responsible for **managing policies**. Policy officers are provided with support here as they review and revise policies on a regular basis.

Staff receive guidance, training and information within the scope of a **training concept** to make them aware of important compliance issues and support them to meet the expectations that have been placed on them.

It is essential that everyone – regardless of whether they are an employee or a third party – is able to submit a report in the event that they suspect that a policy violation and/or criminal offense has occurred without fear of repercussion. World Vision Germany's **whistleblower mechanism** is used in such instances. Compliance Management is responsible for receiving and processing information in this system.

Given that the Executive Board is responsible for managing World Vision Germany and has the authority to design the compliance management system, the Compliance Management team shall also regularly and comprehensively inform and advise the Executive Board.



### Safeguarding at World Vision

"Safeguarding" refers to the totality of all measures to protect children and adults in vulnerable contexts from violence, abuse of power or disregard of their rights – regardless of whether this is done by staff, associated persons or organizations. One of the ways we ensure safeguarding at World Vision is by having

- comprehensive guidelines that also apply to our partners
- training all our staff on a regular basis
- maintaining a crisis management plan in case of incidents
- expert advice from an in-house working group

A woman buys tomatoes and other vegetables at a thriving market in Tanzania; many families have been able to secure their livelihoods with the help of World Vision

# Financial Report



Seamstress Ruth was able to build up a small business in Uganda – thanks to the support of World Vision



## Financial Report 2023

### General Information

World Vision Deutschland e.V. 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 Deutschland e.V. 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 September 30, 2023 were prepared in accordance with the provisions of sections 242 et seq. stipulated by commercial law for all merchants and 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 German 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 59. To ensure better informative value, expenses are presented on page 61 under “Notes on the Use of Funds” according to the regulations of the German Central Institute for Social Issues (cf. The Donation seal guidelines at [Dzi.de/downloads/](https://www.dzi.de/downloads/)), and further explanations on expenses for personnel, advertisements and PR work are provided starting on page 61. Results divided by division conforming to the specifications of the German Council of Fundraising Organizations are available at the following link: [worldvision.de/Spartenrechnung.pdf](https://www.worldvision.de/Spartenrechnung.pdf)

### Accounting and Valuation Methods

The structure of the balance sheet and the profit and loss account (P&L) are based on the classification according to the commercial law requirements of sections 266 and 275 German Commercial Code (HGB), with adjustments or amendments in accordance with section 265 HGB in order to take into account peculiarities arising from the task and structure of the association as an internationally active relief organization, which is mainly financed through donations. The P&L account is prepared using the total cost method (Section 275 (2) 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 mortised 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.

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 collegial by mortgage or similar rights. All liabilities have a remaining maturity of up to one year.

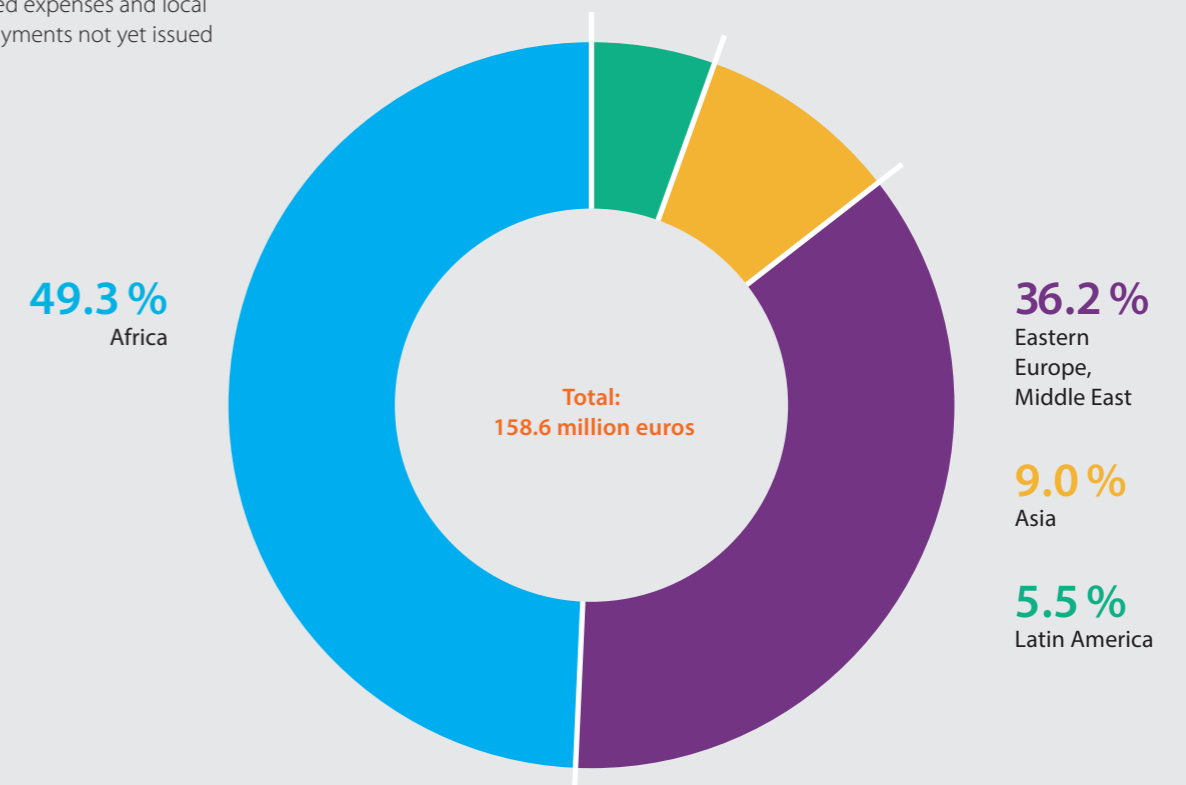
Transfer payments to projects are predominantly made in US dollars while being posted in their euro amounts based on the actual exchange rates. Foreign currency receivables and liabilities (exclusively in US dollars) and corresponding bank balances are recognized at the current exchange rate on the date 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 the item “Assets held in projects”. These are donations, public funds and grants from other aid organizations which have been transferred, but not yet spent locally. Project expenses paid in advance by project offices are reported as liabilities to associated aid organizations.

### Project funding by region 2023

Without transregional funding and local  
Pre-financed expenses and local  
Transfer payments not yet issued



## Notes to the Balance Sheet

**Total assets increased by 19.3 million euros (23.7 %) compared to the previous year and amounted to 100.5 million euros on the balance sheet date.**

**This is mainly explained by higher bank balances on the balance sheet date (+7.8 million euros) and the growth in project assets (+7.0 million euros), mainly resulting from an increase in grants for humanitarian aid measures that has not yet been used.**

**The fixed assets amounting to 9.7 million euros increased by 1.6 million euros compared to the previous year. The percentage of non-current assets in the total assets dropped slightly in the 2023 fiscal year to 9.7 %, since current assets increased accordingly (+17.6 million euros compared to the previous year).**

### Assets

#### A. Fixed assets

- I. Intangible fixed assets include licenses and computer software, as well as advance payments made on an ongoing and comprehensive software project. As of the balance sheet date for 2023, this item was 1.5 million euros (previous year 43 thousand 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 0.5 million euros (previous year: 0.4 million euros) on the balance sheet date.
- III. The financial assets include loans (1.0 million euros), holdings (0.8 thousand euros), and investment securities (6.7 million euros). These securities are almost exclusively professionally managed by an external asset management fund. The majority of financial assets can be converted to cash at short notice, as necessary. The investment securities can be divided into three investment classes: 69.9 % of funds are invested at a fixed interest rate according to the investment guidelines (at least 60.0 %). Other financial assets are invested in shares (30.0 % – maximum of 40.0 %), and in liquidity (0.1 % – maximum of 10.0 %). Microfinancing funds and real estate funds from the previous year (1.1 million euros) were liquidated and added to asset management. The financial investments are in line with World Vision Deutschland e.V.'s policies, which highly value 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 item "Assets held in projects" includes funds already transferred to projects but not yet spent locally as of the

balance sheet date (23.9 million euros). It also includes repayment claims from projects funded by public donors and completed as of the reporting date in the amount of 125,000 euros.

- II. The receivables and other assets amount to 14.1 million euros as of the balance sheet date. This includes receivables from public donors and other charitable cooperation partners for pre-financed project expenses amounting to 13.1 million euros, receivables from related aid organizations amounting to 0.8 million euros, trade receivables amounting to 13,000 euros and other receivables (0.2 million euros). All receivables and other assets have remaining maturities of less than a year.
- III. The item "Cash in hand and bank balances" (52.2 million 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 increase in cash and cash equivalents by 7.8 million euros compared to the previous year is mainly due to higher cut-off date balances in funds from donation alliances for humanitarian aid projects and from public donors, due to an overall higher income volume.

#### C. Prepaid expenses

Prepaid expenses of 0.3 million euros mainly include expenses for services that economically relate to the following fiscal year.

### Equity and liabilities

#### A. Equity

- I. The assigned capital remains unchanged at 1.2 million euros.
- II. The reserves amount to 16.3 million euros on 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, therefore, the financing of projects and the maintenance of business operations are ensured. In some cases longer project terms (10 to 15 years) and annual transfer payments of approx. 155m euros call for a forward-looking approach.

Meshack and his wife Helena harvest beans on their farm



#### B. Donated funds not yet spent

A total of 41.1 million euros in funds not yet spent in accordance with the bylaws are reported as deferred liabilities on the balance sheet. The recognition on the liabilities side is with income-reducing effect via the "Donated funds not yet spent" P&L item of the fiscal year.

Of this amount, 5.3 million euros are private donations for disasters, given for emergency relief in Ukraine (2.4 million euros), for the global refugee crisis (1.0 million euros), for disaster relief in general (0.9 million euros), famine relief in Africa (0.7 million euros), and for other disaster relief (0.3 million euros).

Other donations and contributions received during the year which have either not yet been transferred, 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 35.8 million euros. The increase of 5.8 million euros was caused by the overall further increase in the organization's project volume, in particular by the significantly larger scope of the cooperation with Aktion Deutschland Hilft e.V. (German Relief Coalition).

#### C. Provisions

The other provisions (2.2 million euros) included, for instance, future expenses from the HR area (for instance for remaining vacation days, overtime hours and other personnel measures), the costs of auditing the annual financial statement and outstanding invoices as of the balance sheet date.

#### D. Liabilities

This balance sheet item mainly includes liabilities due to related aid organizations (24.9 million euros). These are project grants from other non-governmental organizations and cooperation partners (20.6 million euros) as well as outstanding transfers of funds for which the project offices have already paid in advance (4.2 million euros). It also includes liabilities to the public sector from project grants (12.4 million euros) received by the organization prior to the balance sheet date but not yet transferred to the recipient. On the balance sheet date, the association also had trade liabilities of 1.8 million euros and other liabilities amounting to 0.5 million euros.

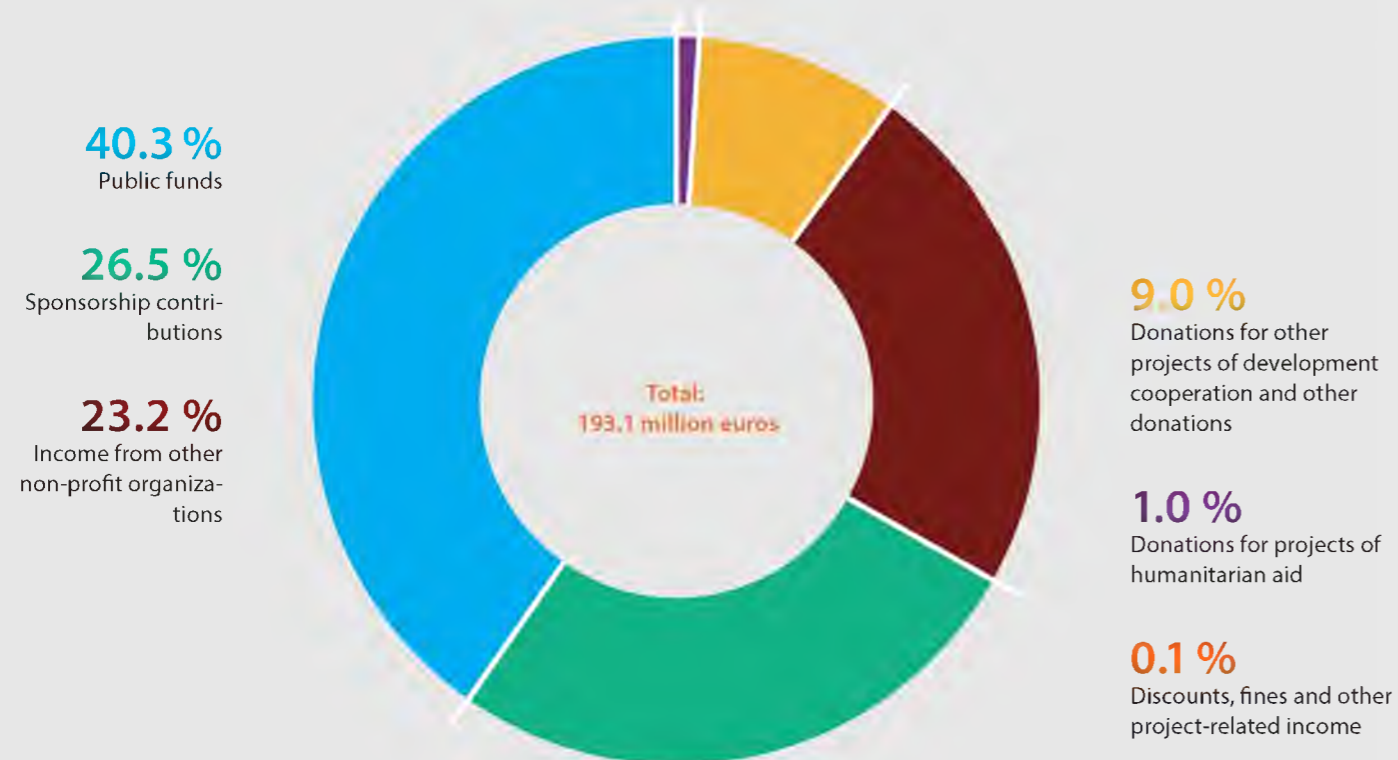
## Balance Sheet as of 30/09/2022

ASSETS	30/09/2023	30/09/2022	EQUITY AND LIABILITIES	30/09/2023	30/09/2022
<b>A. Fixed assets</b>			<b>A. Equity</b>		
I. Intangible fixed assets	€ 1,535,457	€ 43,004	I. Purpose capital	€ 1,176,997	€ 1,176,997
II. Property, Plant and Equipment	€ 462,823	€ 425,106	II. Reserves	€ 16,291,447	€ 16,391,447
III. Investments	€ 7,750,311	€ 7,661,024	III. Balance sheet profit/loss	€ 120,345	€ -70,665
<b>Total fixed assets</b>	<b>€ 9,748,591</b>	<b>€ 8,129,134</b>	<b>Total equity</b>	<b>€ 17,588,789</b>	<b>€ 17,497,779</b>
<b>B. Current assets</b>			<b>B. Donated funds not yet spent</b>		
I. Assets held in projects	€ 24,036,728	€ 17,032,498	I. Obligations from appropriations for disasters still to be appropriated	€ 5,323,616	€ 4,650,035
II. Receivables and other assets	€ 14,143,749	€ 11,354,261	II. Liabilities from funds for sponsorship projects, development cooperation projects, etc. yet to be used as assigned	€ 35,760,232	€ 30,025,410
III. Cash-in-hand and bank balances	€ 52,234,688	€ 44,433,413			
<b>Total current assets</b>	<b>€ 90,415,165</b>	<b>€ 72,820,172</b>	<b>Total project liabilities</b>	<b>€ 41,083,848</b>	<b>€ 34,675,445</b>
C. Prepaid expenses	€ 297,480	€ 289,869	C. Provisions	€ 2,177,191	€ 3,628,835
			D. Liabilities	€ 39,611,408	€ 25,437,116
<b>Total ASSETS</b>	<b>€ 100,461,236</b>	<b>€ 81,239,175</b>	<b>Total EQUITY &amp; LIABILITIES</b>	<b>€ 100,461,236</b>	<b>€ 81,239,175</b>

Farmer Esther loads a bucket of freshly harvested legumes into the trailer behind her tractor



## Income by source of funds 2023



# Notes to the Profit and Loss Account

## Statement on Comparison with Other Organizations

A comparison with the published figures of other non-profit organizations is difficult to draw as different accounting methods are used and the non-profit sector lacks uniform organizational structures. While other organizations delegate project control/management and the use of funds to their overseas partners, World Vision Deutschland e.V. monitors and manages projects through its own specialized department in Germany. The expenses for the above activities are incurred in Germany, which is why all project-related expenses – both domestic and international – should be considered when assessing the operating efficiency of various organizations.

The percentage of the various expense categories (project support, etc.), in accordance with the DZI guidelines, refers to the total expenses of the German organization. The comparability of these numbers with those of differently structured organizations is therefore limited.

## Source of Income

For this fiscal year, World Vision Germany's total income was 194.0 million euros (cf. total income on page 59).

### I. Donations, similar earnings, and subsidies received in the fiscal year

In the 2023 fiscal year, project-related income increased by approx. 35.4 million euros compared to the previous year and amounted to 193.1 million euros.

At 51.2 million euros, sponsorship contributions continue to be the most important source of income in private donations. This includes 1.9 million euros of income from other non-profit organizations.

Donations for other development cooperation projects and other donations in the amount of 17.3 million euros (previous year: 18.5 million euros) mainly refer to project-related donations (additional donations from sponsors, dedicated donations, contributions from philanthropists) and donations for fragile contexts (obtained under the term "Childhood Rescuers"). In addition, during the current fiscal year the association received 25,000 euros from fines as well as other income of 108 thousand euros.

Private donations for humanitarian aid projects amounted to 1.9 million euros and thereby represent a slight decrease of 3 million euros from the previous year's figure. This income is mainly dependent on the occurrence of disasters and humanitarian crises, and is therefore volatile in nature. In 2023, income was composed mainly of donations for the earthquake in Syria (1.1 million euros), for emergency relief in Ukraine (0.3 million euros), for hunger in Africa (0.3 million euros) and for various other calls and general disaster relief (0.2 million euros).

An increase in public grants of 19.4 % to 77.9 million euros was recorded in 2023. More information on the various public donors is provided in the "Publicly funded projects" section on page 36.

The income from other non-profit organizations increased by 24.4 million euros to 44.7 million euros compared to the 2022 fiscal year. This in particular impacts the significantly larger project volumes from the collaboration with "Aktion Deutschland Hilft e.V." (German Relief Coalition).

We supported a wide range of partners cooperating in our work through the collaboration. Funding was provided in the form of sponsorship contributions, project donations or support for emergency aid. When companies reference the cooperation with World Vision Deutschland e.V. for commercial purposes, their business partners and customers are informed transparently and visibly, prior to making a decision, about the specific extent to which World Vision Germany will benefit financially from the sales proceeds or cooperation.

### II. Income from asset management

Income from asset management (0.6m euros) mainly relates to income from sponsoring agreements (0.2m euros) and interest income as well as income from financial assets (0.4m 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 0.3 million euros to cover personnel expenses and costs of materials in the 2023 fiscal year.

Young is 32 years old and works from home in her small Cambodian village as a silk spinner so she can have more time for her two children – particularly for her four month-old baby. She learned how to give her little one healthy food in a course put on by World Vision



## Income in fiscal years 2023 and 2022

Project-related activities	FY 2023		FY 2022	
	Amounts	Percent	Amounts	Percent
Sponsorship contributions	€ 51,158,887	26.4 %	€ 50,484,619	32.0 %
Donations for other projects for collaborative development/other donations	€ 17,301,060	9.0 %	€ 18,530,989	11.8 %
Donations for projects of humanitarian aid	€ 1,895,269	1.0 %	€ 3,003,229	1.9 %
<b>Total donations</b>	<b>€ 70,355,216</b>	<b>36.4 %</b>	<b>€ 72,018,837</b>	<b>45.7 %</b>
Public grants	€ 77,911,839	40.3 %	€ 65,237,470	41.4 %
Income from cooperation partners	€ 44,715,958	23.2 %	€ 20,293,156	12.9 %
Contributions from fines	€ 24,980	0.0 %	€ 39,720	0.0 %
Other project-related income	€ 108,007	0.1 %	€ 93,802	0.1 %
<b>Total project-related income</b>	<b>€ 193,116,000</b>	<b>100.0 %</b>	<b>€ 157,682,985</b>	<b>100.0 %</b>
Utilization of funds from the previous year	€ 34,675,445		€ 30,370,233	
Funds of the fiscal year not yet spent	€ 41,083,848		€ 34,203,445	
<b>Total project-related income</b>	<b>€ 186,707,597</b>		<b>€ 153,849,773</b>	
<b>Indirectly related and non-project-related activities</b>				
Dedicated activity	€ 0		€ 2,297	
Asset management	€ 565,847		€ 692,190	
Business operations	€ 297,082		€ 383,183	
<b>Total income</b>	<b>€ 187,570,526</b>		<b>€ 154,927,443</b>	
<b>Total income for the fiscal year*</b>	<b>€ 193,978,929</b>		<b>€ 158,760,655</b>	
Income received from private donors (Total of donations + contributions from fines)	€ 70,380,195		€ 72,058,557	

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

To ensure ease of comparison with previous years, certain positions were presented differently looking back (see also the graphic on page 9 of the annual financial report).



## Notes to the Use of Funds

World Vision Deutschland e.V.'s total expenses in the 2023 fiscal year amount to 187.5 million euros.

- I. The project expenses represent the largest item with a volume of 160.8 million euros and make up 86.0 % of total expenses in the non-profit segment.
  - a. 155.2 million euros go directly to the funding of projects. The amount is composed of the following:
    - Transfers of private funds received incl. cooperative groups: 78.2 million euros
    - Transfers of public funds received: 77.0 million euros

More information on public donors and the project countries can be found on page 37-39 (ÖMI) and page 20-21 (country table).

Transfer payment volumes are 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 the related upstream and downstream activities. The expenses amounted to 4.4 million euros in the 2023 fiscal year.
- c. Campaigns, education and information events are organized in line with the organization's bylaws and serve to create awareness for development policy issues among the public. The association organizes parliamentary evenings on collaborative development topics and is involved in campaigns and exhibitions. This type of activity is an independent statutory goal of the organization. 1.2 million euros were spent for this purpose in the 2023 fiscal year.

- II. The expenses for administrative, support and management activities in the amount of 26.1 million euros correspond to 14.0 % of the total expenditure and are adequate according to DZI guidelines. Of this amount, advertising and general public relations expenses were 19.1 million euros. The amount is broken down as follows:
  - a. Donor acquisition cost: 15.6 million euros (8.3 % of total expenses).
  - b. Sponsor and donor support: 3.5 million euros (2.0 % of total expenses).

When assessing the adequacy of advertising expenses, please note that these expenses relate only to the raising of funds from private donors (and not to grants from public

donors and transfers from other non-profit organizations). For World Vision Germany, this ratio (the so-called "advertising cost ratio" according to DZI guidelines) is 20.7 % on a three-year average (previous year: 19.3 %).

Administrative expenses relate to the organization as a whole to ensure the basic functions of operational organization and processes. At 7 million euros, this corresponds to a 3.7 % share of total expenses.

### Personnel expenses

Personnel expenses for wages and salaries as well as incidental wage costs were 11.3 million euros. The organization had an average of 157 full-time equivalents (FTE), of which 64% were women and 36% men. 51 % of all leadership positions at World Vision Deutschland e.V. 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 (through May 31st, 2023) and Christoph Hilligen, were employed full-time. Total income for the Executive Board (annual gross salary and all benefits) for this period was 331 thousand euros. For data privacy reasons, individual salaries are not published.

Employees of World Vision Germany are generally remunerated based on the German Civil Service Collective Agreement (TVÖD = Tarifvertrag für den öffentlichen Dienst). In the 2023 fiscal year, the gross annual salaries (per FTE) including 13th month pay were as follows:

- Area Heads and Department Managers: 67-105,000 euros.
- Team leaders and experts: 40-78,000 euros.
- Assistants and clerks: 32-51,000 euros.

### Expenses for advertising and public relations work

Expenses for advertising and general public relations in the 2023 fiscal year amount to 15.6 million euros, of which 9.0 million euros can be attributed to media activities (print, Internet, radio and TV), 1.0 million euros to publications and mailings, and 5.6 million euros to other advertising activities. The latter include direct approach campaigns to attract new donors and supporters (e.g. "face-to-face").

We receive support from external service providers whenever economically reasonable in the areas of designing and carrying out advertising campaigns, of supporting donors, of market analysis and for other consulting services in the marketing and fund raising areas. Such service providers are appointed through a defined award procedure and long-term contractual relationships are reviewed on a regular

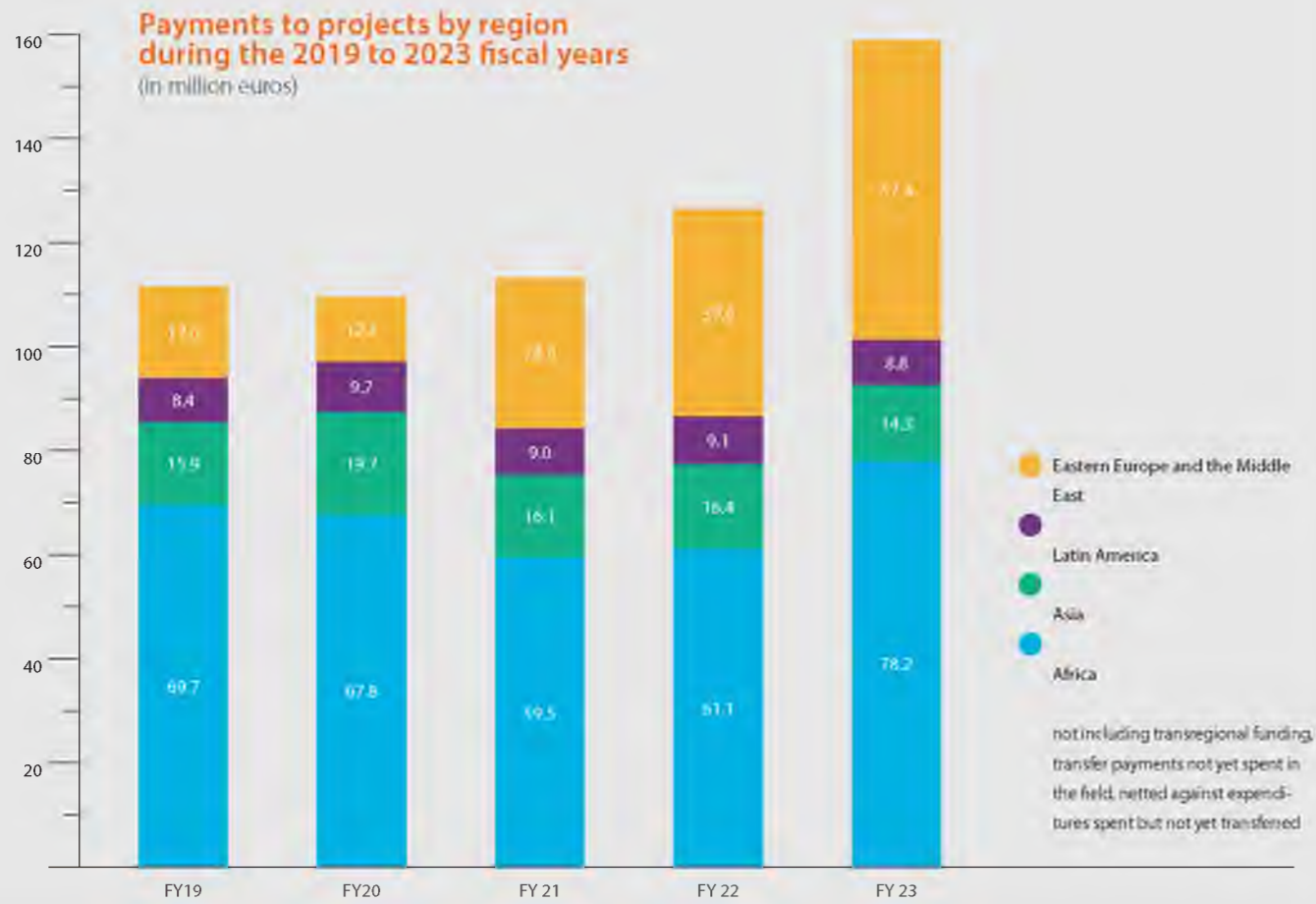
basis to ensure that our funds are optimally used. The service providers in the field of direct approach (face-to-face) pay performance-based remuneration, the share of which amounts to between 16.0 % and 35.0 % of the total remuneration of staff. Only long-term, regular contributions are mediated through this channel. The income therefore by far exceeds the performance-based remuneration paid.

### Annual result and reserves

During the 2023 fiscal year, 1000 thousand euros were withdrawn from reserves. The annual result for 2023 of 91 thousand euros will be carried forward after offsetting with the losses from the previous year.

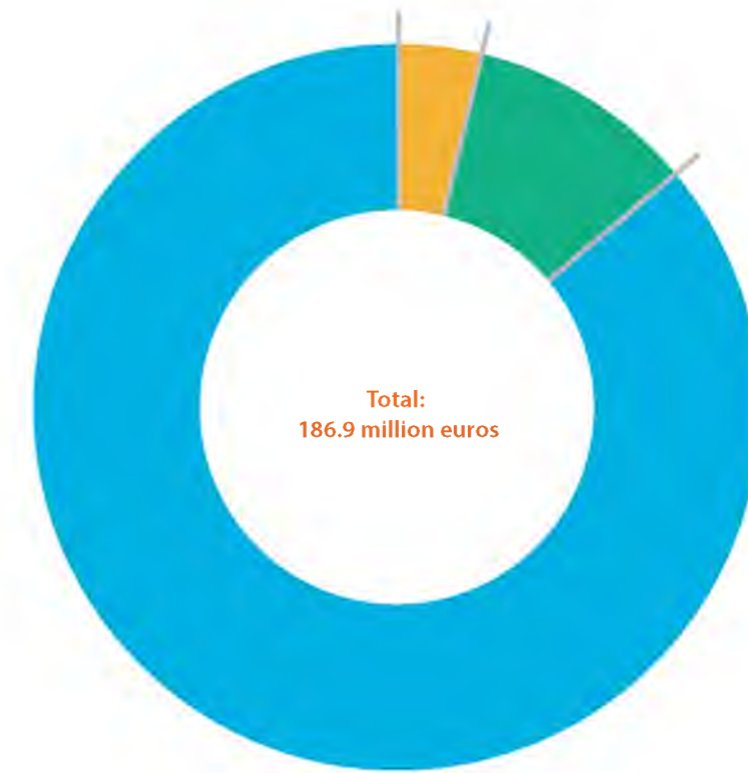
### Use of funds in fiscal years 2023 and 2022

	FY 2023		FY 2022	
	Amounts	Percent	Amounts	Percent
<b>I. Project expenses</b>				
a) Project funding	€ 155,220,396	83.1 %	€ 124,581,624	80.8 %
b) Project support	€ 4,380,567	2.3 %	€ 5,909,256	3.8 %
c) Statutory campaigns, education and public relations work	€ 1,212,200	0.6 %	€ 1,978,305	1.3 %
<b>Subtotal</b>	<b>€ 160,813,163</b>	<b>86.0 %</b>	<b>€ 132,469,185</b>	<b>85.9 %</b>
<b>II. Expenses for administrative, accompanying and support activities</b>				
a) Advertising and general public relations, sponsorship and donor support	€ 19,115,863	10.3 %	€ 18,346,249	11.9 %
b) Administration	€ 6,956,399	3.7 %	€ 3,403,755	2.2 %
<b>Subtotal</b>	<b>€ 26,072,262</b>	<b>14.0 %</b>	<b>€ 21,750,005</b>	<b>14.1 %</b>
<b>Total expenses, project-related activities</b>	<b>€ 186,885,425</b>	<b>100.0 %</b>	<b>€ 154,219,190</b>	<b>100.0%</b>
<b>III. Other expenses, non-project-related</b>	<b>€ 594,091</b>		<b>€ 878,918</b>	
<b>Total expenses</b>	<b>€ 187,479,516</b>		<b>€ 155,098,108</b>	
<b>Addition to/withdrawal from reserves (acc. to P&amp;L)</b>				
Withdrawals from reserves	€ 100,000		€ 100,000	
Profit/Loss	€ 191,010		€ -70,665	
<b>Total after addition to/withdrawal from</b>	<b>€ 187,570,526</b>		<b>€ 154,927,443</b>	



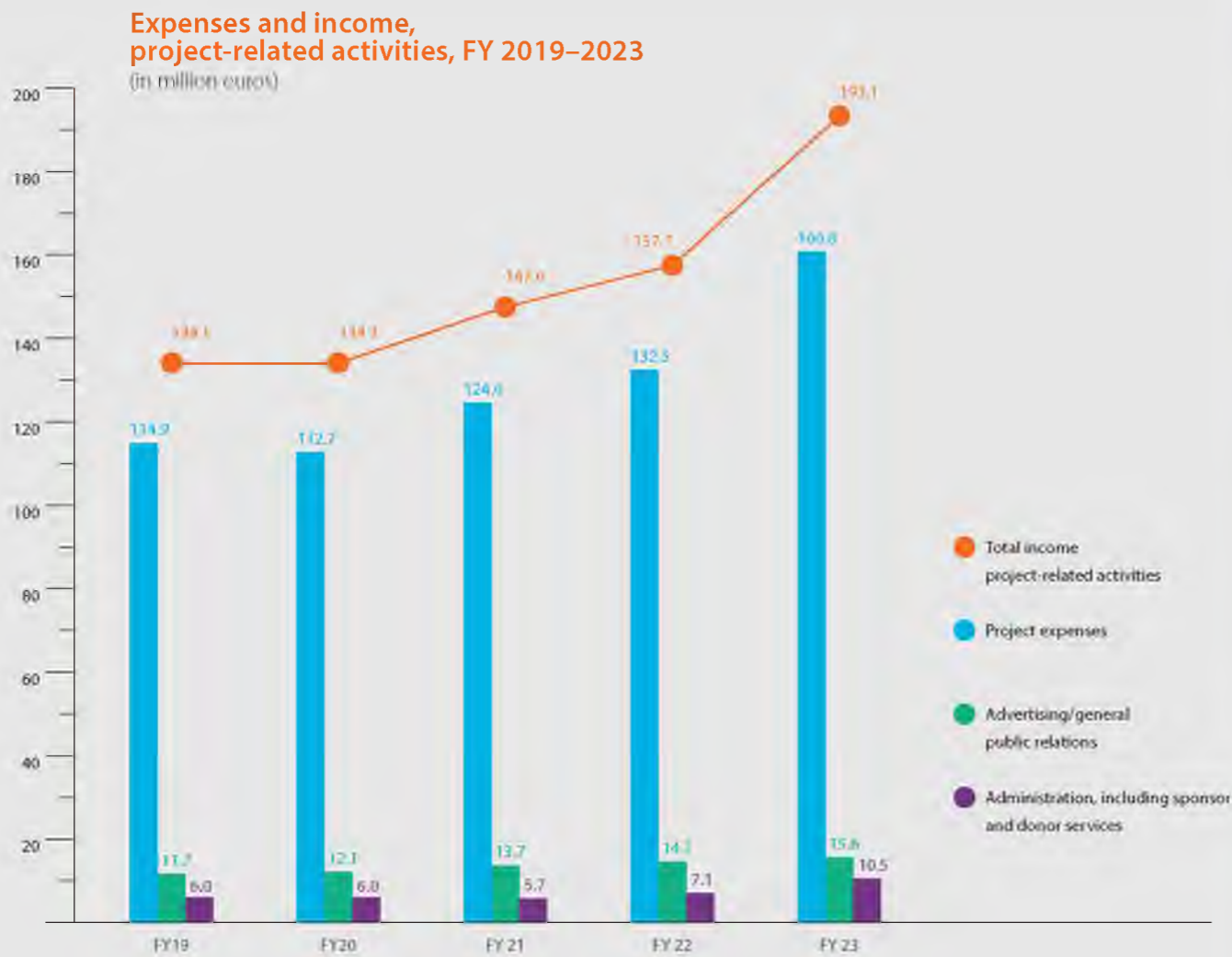
### Funds used for project-related activities in the 2023 fiscal year

**86.0%**  
Project expenses



**10.3%**  
Advertising and general public relations, sponsor and donor services

**3.7%**  
Administrative expenses



Members of a youth club in Malawi on the way to their weekly meeting; World Vision trained Pisca (front) to lead the group





## Membership in the German Council of Fundraising Organizations

**World Vision Deutschland e.V. 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. The following quality assurance points are obligatory for us as members of the German Council of Fundraising Organizations.**

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

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### Auditor's report

The annual financial statement of World Vision Deutschland e.V. was audited by BDO AG auditing firm. You can review the corresponding audit certificate here:

[worldvision.de/Bestaetigungsvermerk\\_Abschlusspruefer.pdf](https://www.worldvision.de/Bestaetigungsvermerk_Abschlusspruefer.pdf)



Moatassem lives with his parents and three siblings in a small village in northern Lebanon. During the ongoing economic crisis, the boy and his family received multiple food packages from World Vision that helped them survive the most difficult period

## Strategy and Outlook

World Vision Germany is faced with the challenge of adapting to constantly changing global circumstances, while at the same time finding innovative ways to strengthen our commitment to the most vulnerable children worldwide. In addition to continuously fostering community resilience, we are more reliant on preventative measures to fight the root causes of poverty and inequality in the long-term. These include, for instance, programs to support education, health and food security. In addition, we will advance the use of digital technologies in the future. We are also focusing on investing in our people and processes to ensure we have the necessary resources, capacities and expertise to deliver on our mission. Another of our key areas is on promoting sustainability and environmental protection, and we will focus more on innovative approaches like promoting regenerative agriculture and ecosystem restoration. Through these diverse measures, we are working to have a positive and long-lasting influence on the lives of millions of children and their families worldwide into the future as well.

### Our program work

The ongoing crises and wars in Ukraine, Syria, Gaza/the West Bank, and Sudan will continue to keep us on our toes in 2024, to name just a few conflicts. We will carry out humanitarian aid projects thanks to financial support from the German Relief Coalition, public funding agencies, and private donors. We will focus support in particular on unstable countries and fragile contexts, where children and their families are the most vulnerable. We want to maintain our focus on the forgotten crises resulting from famines and refugee movements in many African countries and work for the poorest in society. The ongoing climate crisis will continue to pose many challenges for us in 2024, however disaster risk prevention and environmental protection will not go neglected. We are concerned about a drop in interest, and a reduction in amounts budgeted by governments for humanitarian aid and development collaborations.

We will not neglect our long-term commitments to development collaboration, despite the increasing challenges. Sustainability and impact assessments are important for us in all of our projects; we will publish our fourth impact report in 2024 with a focus on child protection. Our cooperation with local partner organizations will continue to gain in importance and training programs for civil society groups will be expanded. Our approach aims at strengthening the capacities of local stakeholders and ensuring the sustainability of our tried-and-tested project models.

### Our political work and research activities

The victims of these crises growing around the world are first and foremost children. And in these times of growing hunger, increasing numbers of refugees and an increase in wars, the German federal government drastically reduced funds for development collaborations and humanitarian aid last year.

This is not politically acceptable, and will be the focus of our political work for 2024. In addition, we must prevent further reductions in the 2025 budget.

The new global campaign focuses on increasing hunger around the world. We say: "Enough!" There is enough food for everyone. It is important not only to distribute food equally around the world, but also to provide children in particular access to healthy and balanced nutrition. This, after all, is the foundation for growth and education. We will be working on this goal in our policy work for 2024 as well.

### Financial Planning

In the 2024 financial year, a major IT conversion tied up capacities in all departments. Despite these conditions, we want to stabilize our income at the current level in order to ensure ongoing support to children in countries where we have ongoing projects. We expect the income of our cooperating partners will drop, in particular for Ukraine. We intend to stabilize contributions from public funders at a high level. We are not yet able to predict the impacts of political decisions in this area.

We expect cost increases within the context of necessary investments, and these shall be offset as much as possible in the medium term by efficiency improvements.

Students at a Kenyan primary school play together during a break; the dormitory constructed by World Vision helps ensure the safety and care of the children



## Budget plan for FY 2024–2026

(in million euros)

Earnings	FY 2024	FY 2025	FY 2026
Donations	71.0	72.0	73.5
Public grants	75.7	78.4	78.5
Income from cooperation partners	30.0	20.0	15.0
Other income	0.7	0.5	0.5
<b>Total income</b>	<b>177.4</b>	<b>170.9</b>	<b>167.5</b>

Expenses according to DZI criteria	FY 2024	FY 2025	FY 2026
Project funding	147.7	141.9	138.4
Project support	5.5	5.2	5.0
Statutory campaigns, education and public relations work	0.8	0.6	0.5
Advertising/general public relations	14.9	14.9	15.5
Sponsor & donor services	2.7	2.5	2.3
Administrative expenses	5.8	5.8	5.8
<b>Total expenses</b>	<b>177.4</b>	<b>170.9</b>	<b>167.5</b>

The girls' learning sessions in the village in Nigeria with her cell phone.

# World Vision





Far left:  
A girl from Zambia enjoys playing with the puppet Raya from Sesame Street



Left:  
Little Joy helps her grandmother harvest carrots after school

## World Vision Germany

### 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 opposite 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 the "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 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.

### 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, commitments and memberships, go to pages 45 and 77.



top:  
These boys are trying to swing higher than one another at their schoolyard in Cambodia

right:  
A girl is happy about improved conditions at her school in western Honduras, thanks to World Vision



## 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 section 51 et seq. of the German Tax Code is dated 15 September, 2023 (tax ID number 00325099188). The association is entered into the register of associations of the District Court of Bad Homburg.

## Excerpt from the Bylaws

### Section 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.

[...]

#### 2.5

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



You can find all the bylaws here:  
[worldvision.de/satzung](https://worldvision.de/satzung)

This annual report and reports from past years are available here:  
[worldvision.de/publikationen](https://worldvision.de/publikationen)

# Organization and Governance

## General Assembly

World Vision Germany (World Vision Deutschland e.V.) is a legally, organizationally and financially independent registered association. The association is headquartered in Friedrichsdorf. In accordance with Section 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 Chair of the Supervisory Board. No new members were added to the association in the 2023 fiscal year; five association members left, so the member's meeting on September 30th, 2023 consisted of a total of 34 persons.

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

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. Due to this limitation regulation, three Supervisory Board members left the board in May 2023. Edgar Vieth was confirmed for his third term on the Supervisory Board; Anna Ntemiris and Johannes Buzasi were newly elected to the Supervisory Board. As a result, World Vision Germany's Supervisory Board consisted of seven members in the 2023 fiscal year. Ariane Massmann was elected as the new Supervisory Board Chair, and Victoria Diekkamp-Reimann was elected as the new Deputy Chair.

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 eight times in the 2023 fiscal year. The members of the Supervisory Board work on a voluntary basis without receiving remuneration. However, documented expenses are reimbursed by the organization. The Chairperson of the Supervisory Board received a volunteer's allowance of 840 euros total within the framework of the regulations of Sec. 3 no. 26 a of the 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, and holds discussions on the annual budget and the annual financial statements before they are presented to the General Assembly. During the 2023 fiscal year, the Finance Committee once again consisted of three members: Dr. Rolf Scheffels, Jens Haas and Michael Scheidgen. The Finance Committee convened three times in the 2023 fiscal year.

## HR Committee

During the 2023 fiscal year, the HR Committee consisted of three members: Ariane Massmann, Victoria Diekkamp-Reimann and Johannes Buzasi. The committee handles fundamental HR matters on behalf of the Executive Board as well as other HR policies, including regular HR discussions with the members of the Executive Board. The HR Committee convened three times in the 2023 fiscal year.

## 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 Messermer, Dr. Rolf Scheffels and Martin Scholich, and convened three times in the 2023 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 consisted of two persons: Anna Ntemiris and Madeleine Gummer von Mohl, and met twice in spring of 2023; meetings were also held with potential candidates.

## Executive Board

Christoph Waffenschmidt left the Executive Board on May 31st, 2023. Christoph Hilligen was named sole member of the Executive Board until the position is filled once again. The full-time 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.

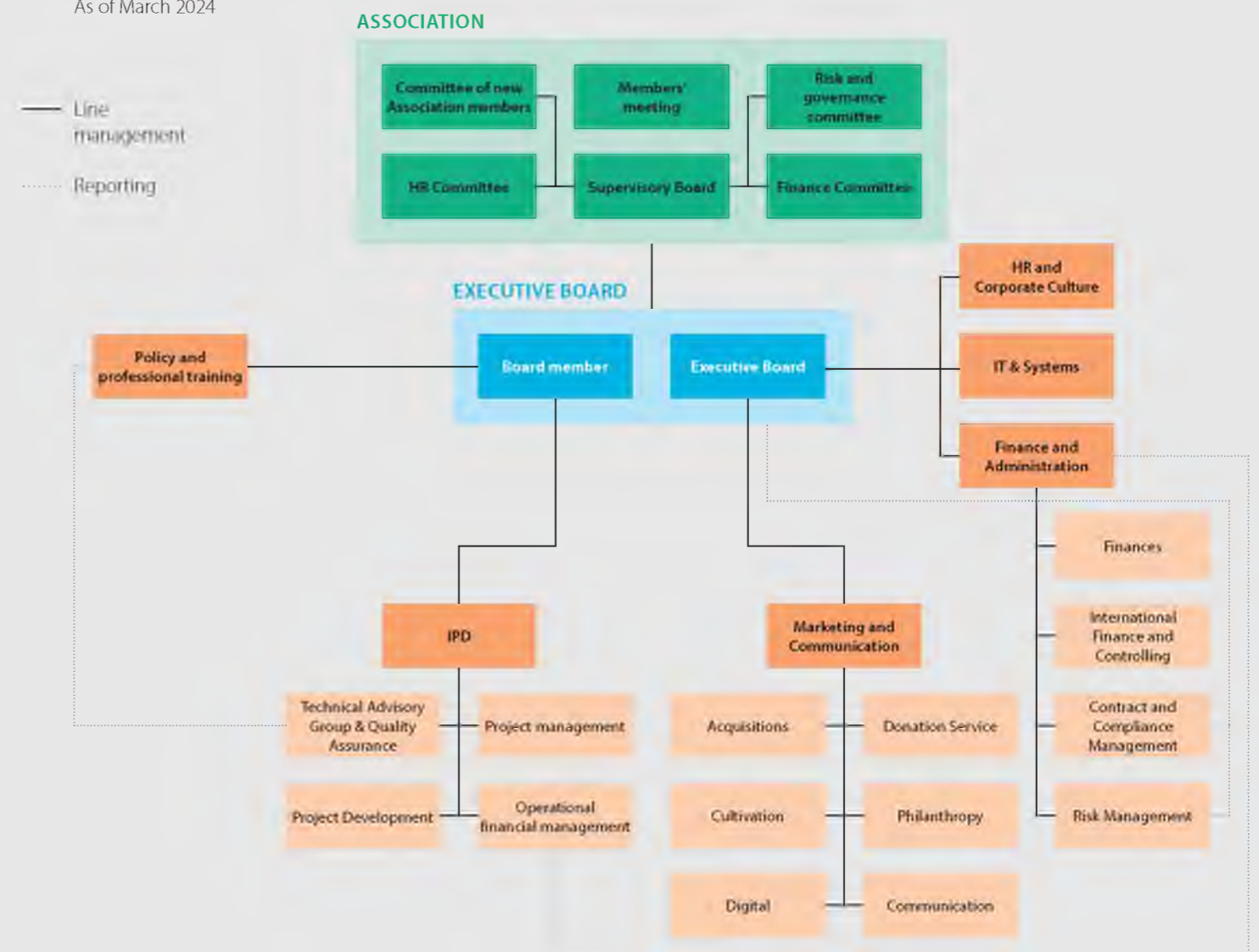
## Board of Trustees

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 25 members as at the end of the 2023 fiscal year.

The Board of Trustees convened twice during the 2023 fiscal 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](http://worldvision.de/kuratorium)).

## Organizational chart of World Vision Germany

Association bodies and departments  
As of March 2024



Soweibe gives her one year-old daughter Fatima fresh water to drink after visiting a World Vision health center in Niger.

# World Vision International: Structure

World Vision Germany is part of the global World Vision partnership, which is currently active in 100 countries. 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 monitoring process (peer review process) conducted by other World Vision offices, to which each World Vision office is subject 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



A father says goodbye to his 11 year-old daughter after driving her the long distance to school on his motorcycle

## Council

- Supreme body of the World Vision partnership
- Almost all World Vision offices are represented
- Convenes every three years, most recently in 2022 in Ghana
- Analyses 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
- Appoints and dismisses international managers
- Verifies compliance with the principles and guidelines of the World Vision partnership
- Approves 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 for the World Vision partnership
- Develops international quality standards for the organization's project work
- Coordinates relief operations following humanitarian disasters
- Organizes internal audits for regional offices
- additional operating offices of the international World Vision partnership in Monrovia (USA), Manila (Philippines), New York (USA), Brussels (Belgium), and Geneva (Switzerland)

## 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





17 year-old sponsored child Vivian from Kenya is on her way home from school

## World Vision Foundation

The World Vision Foundation was established in 2009 by World Vision Germany e. V., the foundation's sponsor. It is recognized as an independent legal entity with offices in Friedrichsdorf. With the financial support from World Vision Germany, 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 World Vision Germany's General Assembly 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.

proposals and where donating is simple. As my wife has been a World Vision sponsor since 2003, we contacted them, too. After a thorough consultation, we had a much clearer view of our options and arrived at a decision. Just two months on and we were holding our notice of non-liability for tax for our trust foundation. We are now in process of slowly bring our first project with World Vision into fruition."



Information on the work of World Vision Foundation is available online at [worldvision-stiftung.de](http://worldvision-stiftung.de)

### Example: A Fiduciary Trust

In the past, foundations often only came into being when a will was made. Nowadays, the German foundation landscape is dominated by founders who set up their foundation even without having particularly high assets, but who actively support their foundation by demonstrating a great deal of personal commitment. Petra and Helmut Junker are a prime example of this. Helmut Junker reports: "My wife and I jointly decided to make a difference even in retirement, to take responsibility and stand up for something. It was also interesting to be able to take advantage of tax benefits that come with donating to a trust foundation. Indeed, perks such as these do not come into play when you make normal donations. We learned about donating. We wanted to build something for the long term with a partner who makes concrete project

Foundation assets in euros, as of	2023	2022
Foundation capital	100,000	100,000
Endowments	1,588,306	1,383,306
Endowment fund	706,826	672,358
Trust assets	635,285	672,537
Inheritances and estates	1,837,856	1,748,430
Other equity	1,339,714	1,201,442
<b>Total</b>	<b>6,207,987</b>	<b>5,778,073</b>

## Memberships

World Vision Germany works with 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.



**International Partnership on Religion and Sustainable Development (PaRD)**  
PaRD brings governments, multilateral organizations, universities, and entities from religious and civil society together to make contributions to the sustainable development goals (SDGs) visible on the global level.



**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.



**Verband Entwicklungspolitik und Humanitäre Hilfe deutscher Nichtregierungsorganisationen e.V.**  
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."



**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.



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



**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.



**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 Deutschland - Netzwerk zur Umsetzung der UN-Kinderrechtskonvention e.V. (NC)**  
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.



**WASH-Netzwerk (WASH NETWORK)**  
A water, sanitation and hygiene network founded in 2011 by German NGOs (including World Vision). The network is committed to providing sustainable care for people in this area.



**DeGEval - Gesellschaft für Evaluation e. V.**  
The association pursues professionalization, brings together perspectives, and promotes information and exchange in the evaluation area.



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

**TEAM:  
Together Everyone  
Achieves More.**



*Strength does not come  
from physical capacity  
It comes from an indomitable  
will.*

Mahatma Gandhi

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