

ANNUAL REPORT

2025





Eili (center) from Ethiopia has learned from World Vision how to use the MUAC tape measure to measure children's mid-upper arm circumference and thereby assess their nutritional status. Today, she is passing this knowledge on to other mothers, such as Sefo (left) and Sada (right); Sada's older daughter is pictured on the cover

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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. If we happen to have overlooked this important aspect somewhere, other forms are nonetheless equally included.

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31,186



Employees are working to ensure a better future for children

More than

7.3 million children



as well as pregnant and breastfeeding women were screened for malnutrition in 43 countries



14 million children

benefited in 49 countries from child sponsorship programs

2.8 million people



gained access to clean water



Over

1 million children

in 20 countries were provided with school meals

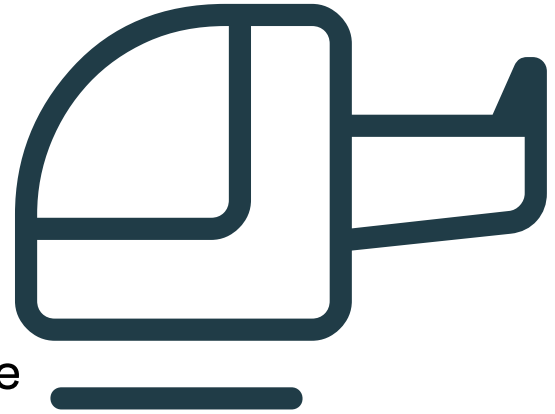
REVIEW **2025**

KEY FIGURES



**3,134,272
children**

were reached through
1,500 **child protection
projects** in 50 countries



We were
responsible
for

**104 emergency
response
operations**

in 70 countries, reaching 35.6
million people, including 18.6
million children

**244 million
children**

were reached through policy
changes in the areas of **hunger
alleviation, nutrition, and food
security** as part of our global
campaign



One shouldn't try to predict the future, but rather make it possible.

Antoine de Saint-Exupéry



Report of the Supervisory Board

Dear Reader,

On behalf of the Supervisory Board of World Vision Germany, we are pleased to present our Annual Report 2025 to you. We have had an eventful year, marked by hard work, moving moments, and significant achievements. Motivated by our shared vision and guided by Christian values, more than 30,000 employees worldwide work tirelessly to build a better future for children.

We look back with a deep sense of gratitude on the fact that, despite a challenging global situation, we have succeeded in making a lasting difference in the lives of many children in need – all made possible by your support.

With this Annual Report, we would like to take you, our dear donors, on a journey to various regions of the world where World Vision Germany's work has brought about tangible and long-lasting positive change.

Changes in the Supervisory Board

Ariane's final term in office will be in 2025. Massmann, who most recently served as Chair of the Supervisory Board, has stepped down, and we are pleased to welcome Dr. Andre Carls as a new

member of the Supervisory Board. Martin Scholich was elected to the Supervisory Board of World Vision International, and will now serve in dual roles on both the German and international Supervisory Board. The annual financial statement for the 2025 fiscal year was approved by the General Assembly as submitted. The Executive Board and the Supervisory Board were discharged.

Activities of the Supervisory Board

During the fiscal year 2025, the seven members of the Supervisory Board met four times. They supported the activities of the organization from the perspective of the supervisory body. It fills us with pride and gratitude to see the dedication and determination with which the World Vision team works day in and day out, to realize our vision and goals, thereby creating a better future for as many children as possible around the world.

For more information, see page 72 under "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. Following a



Yesica lives in Guatemala and suffered from malnutrition; through World Vision, her mother learned how to cook healthy, balanced meals, which significantly improved the girl's health



Johannes Buzási



Dr. Andre Carls



Victoria
Diekkamp-Reimann



Ulrike Gödeke



Anna Ntemiris



Dr. Rolf Scheffels



Martin Scholich

resolution by the General Assembly, BDO once again audited the annual financial statements in 2025. The auditors issued an unqualified audit opinion on the 2025 financial statements. 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.

The DZI Donation Seal, which we have held for more than 20 years, also confirms that we manage our donations responsibly, and we were awarded it again last year. We have also been awarded the donation seal of approval by the German Council of Fundraising Organizations. On our website, we publish information in accordance with the voluntary commitment of the Transparent Civil Society Initiative (Initiative Transparente Zivilgesellschaft).

Thank You!

We would like to extend our special thanks to all donors, public funding agencies, and supporting partners, as well as our dedicated ambassadors. Your trust and dedication are invaluable to our work. This enables us to bring hope even under the most difficult and often dangerous conditions and to bring about lasting improvements in the lives of children who are particularly vulnerable.

As members of the Supervisory Board, we feel both deeply honored and deeply responsible to be part of an organization that is making a positive difference in the lives of thousands of children around the world. We are confident that World Vision Germany remains well-positioned to realize meaningful change and create long-term opportunities for the people who need our support.

We would like to express our sincere thanks to each and every one of you who are walking this path with us. Your contribution makes a difference. Let's look ahead with confidence and continue to make a big difference together.

Our deepest thanks
and warmest regards

Victoria Diekkamp-Reimann,
Chair of the Supervisory Board

Johannes Buzási,
Deputy
Chair of the Supervisory Board

Report of the Executive Board

Dear Supporter,

We are delighted to provide you with an overview of World Vision's work over the past year in our Annual Report 2025. In these very turbulent times, and thanks to your support, we were able to take another step closer to our goal – a life of abundance for all the children of the world – over the past year. Total income of 163.2 million euros has enabled us to implement projects around the world for people who, through no fault of their own, are in need or affected by poverty. In certain cases, this is taking place under very difficult conditions, and the number of families and children suffering from the consequences of humanitarian crises continues to rise.

What Moved Us in 2025

Around the world, children's fundamental rights are subjected to repeated and severe violations. Although nearly all countries in the world had already ratified the UN Convention on the Rights of the Child by the end of 1989, the international community has, unfortunately, not fully implemented the obligations of this international agreement. Furthermore, more than 150 million children worldwide still require humanitarian aid. Given the geopolitical changes, achieving the set goals seems more out of reach than ever.

Fighting the Global Hunger Crisis

Malnutrition is a **major risk factor** for child mortality and accounts for **nearly half of all deaths among children under five**. The situation is particularly dire in regions where access to affected people and children is hampered by hostilities or even blocked entirely by the warring parties. The effects of climate change, as well as rising global prices for seeds and food, are also contributing to the fact that hundreds of millions of people are affected by hunger. Adequate nutrition is a human right and the foundation for a healthy and productive life, as well as a central component of the 2030 Agenda. In particular, the recent shifts in position by donor countries on humanitarian aid present us with major challenges, while at the same time reinforcing our resolve not to slacken in our efforts to combat hunger worldwide. Over the past year, we have continued to promote food security, raise awareness, and provide direct food aid. The results of our long-term commitment to communities – for example, in revitalizing local farming areas and restoring vegetation – give us hope. We remain firmly committed to our goal of fighting hunger and will do everything in our power to address this urgent crisis.

Children in Conflict Zones

By 2030, 80% of the poorest people will be living in high-risk regions where children are particularly vulnerable. These fragile contexts are characterized by instability, conflict, and violence. Children in these regions of the globe often live in extreme poverty and have little protection from violence, exploitation, and neglect because government support is lacking or fails to provide adequate assistance. The ongoing war in Ukraine and the Middle East, as well as the escalation of violence in Sudan and the Sahel, are examples of situations in which World Vision helped mitigate the devastating impact on the population in 2025. Where large-scale displacement, the extent of the destruction and the difficulties involved in delivering humanitarian aid have caused the situation on the ground to escalate, particular attention to children's needs and protection is vital to their survival. World Vision provides life-saving aid in the form of food, medical care, and psychosocial support. Furthermore, World Vision is particularly committed to protecting and ensuring the safety of children and their families by working with local partner organizations that operate child protection centers and offer educational programs – in order that children can experience a sense of normality and safety even in fragile contexts.



Christoph Hilligen



Janine Lietmeyer

International Solidarity Under Pressure

Last year, the public debate on humanitarian aid and development cooperation in Germany and around the globe was marked by a sense of polarization and contradictions. At the same time, we are observing with great concern that critical scrutiny no longer serves to improve systems, but rather directly undermines the intrinsic values of international solidarity, the right to protection and assistance for all people in need, and humanitarian principles. In this climate characterized by the constant criticism of the

fundamentals, it is virtually impossible to persuade people with facts and objective arguments. At World Vision, we constantly reevaluate the efficacy of our work and maintain an ongoing dialog with our donors and public sector partners.

We are convinced that sound and sustainable development policies are essential for shaping global structural change in a positive way, and ensuring that everyone has access to global necessities. It plays a crucial role in ensuring global and social peace.

Donations and Public Funds

In the fiscal year 2025, World Vision Germany generated total income of 163.2 million euros. Thanks to our donors, we were able to generate earnings of 67.5 million euros from private funds. Sponsorship income, at 47.6 million euros, continues to account for the largest share.

What Lies Ahead?

Looking ahead, we recognize the urgent need to tackle the numerous challenges of the coming year with prudence and determination, and to build on the achievements of recent years. Our primary goal remains to reach the world's most vulnerable

children and to ensure their rights and protection, in particular, in light of the uncertain and highly dynamic overall geopolitical situation. 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 express our sincere gratitude to our roughly 160,000 donors. Your ongoing support enables us to make a positive difference in the lives of so many people in need, even under difficult circumstances. We invite you to join us on this exciting journey and work together to shape a better future for the next generation.

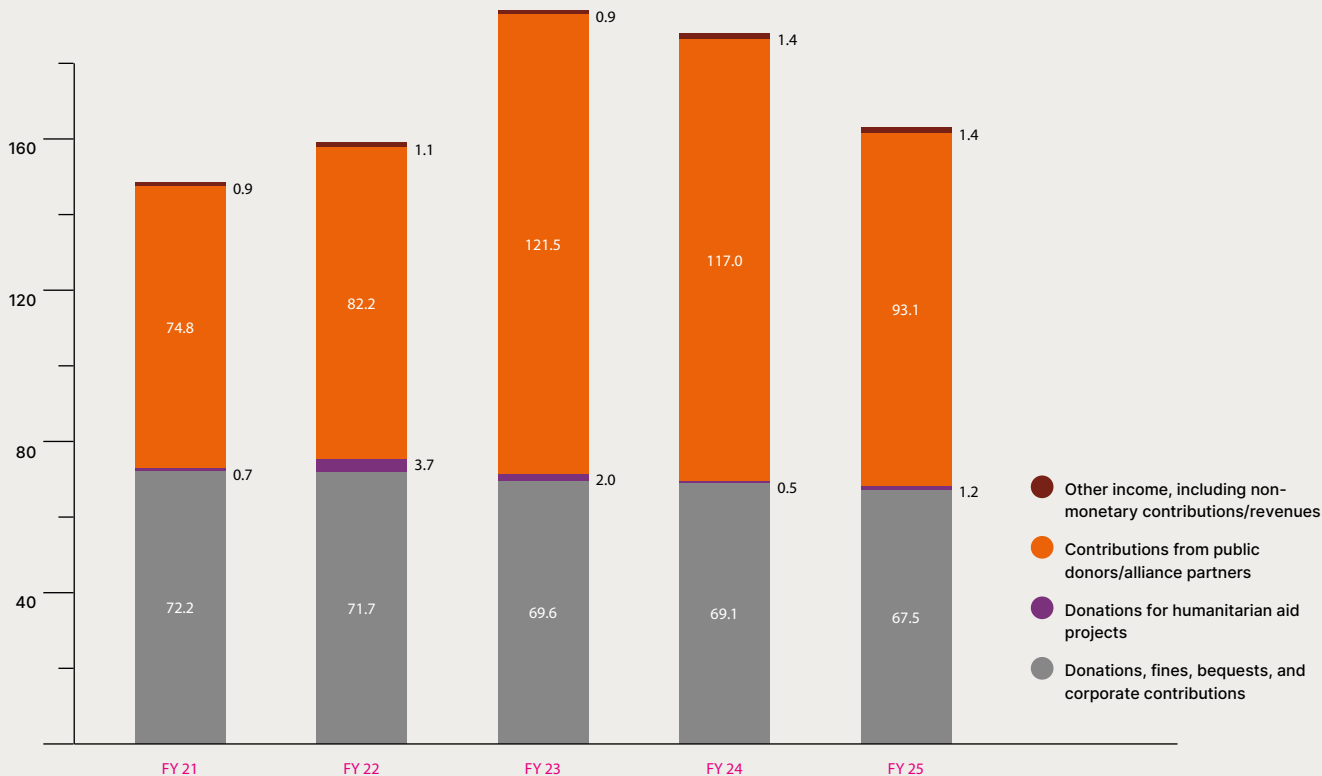
Our heartfelt thanks!

Your Executive Board

Christoph Hilligen

Janine Lietmeyer

Development of Total Income 2021–2025
(in million euros)





© Hanne Engwald

The newly elected ADH Executive Board (from left to right): Janine Lietmeyer, Carl A. Siebel, Sid Peruvemba, and Stefan Ewers (Susanne Wesemann is absent)

Janine Lietmeyer is the Vice Chair of the Executive Board of Aktion Deutschland Hilft

At last year's General Assembly of Aktion Deutschland Hilft (ADH), key positions were filled both on the Executive Board and on the special Supervisory Body. In this context, Janine Lietmeyer has assumed the role of Deputy Chair of the Executive Board. With her clear vision for collaboration and

effective humanitarian aid, she will provide an important source of impetus to the newly formed Executive Board – especially at a time when the alliance is facing major global challenges. For 25 years, the alliance has brought together more than 20 German humanitarian

organizations, which combine their resources and provide coordinated humanitarian assistance in response to major disasters. Janine Lietmeyer will, of course, continue to perform her duties and responsibilities at World Vision Germany to the fullest.

Funding for Development Cooperation and Humanitarian Aid by the Federal Government

The year 2025 began with a shock for the humanitarian sector: the U.S. shut down its aid agency, USAID, and halted numerous programs. Around the world, employees lost their jobs, and ongoing projects were abruptly halted. One particularly alarming development: there is suddenly a

shortfall of roughly 70% in global funding for the fight against HIV and AIDS.

Many donor countries also cut their budgets. Germany followed this trend, albeit to a lesser extent. World Vision is working with its partners to combat this

trend and remains a strong voice for children in need. Through a process of dialog with members of Congress and government agencies, we are working to ensure that areas relevant to children – such as education, nutrition, and health – remain protected.

LOOKING BACK 2025

War in Sudan: How to Organize Aid Locally and Internationally

Sudan is currently experiencing the world's worst humanitarian crisis. More than 30 million people are in need of assistance; children, in particular, are suffering from hunger, displacement, violence, and the collapse of the education system. Germany has long been an important donor and mediator, but regional powers are increasingly shaping the conflict by supporting the warring parties. To strengthen prospects for peace and humanitarian access, World Vision has been working closely for years with the German government, members of the Bundestag,

Sudanese partners, and civil society stakeholders. One notable example of this collaboration was the conference "Thinking Peace and Humanitarian Protection from a Civilian Perspective," ("Frieden und humanitären Schutz zivil denken") held in Berlin in September 2025, which drew 270 participants. The findings were presented in the Bundestag and to various ministries. World Vision will continue its work in Sudan in 2026 as well – and, for example, will follow up on the outcomes of the Berlin Sudan Conference held in April 2026 in various formats,

including at a parliamentary evening event at the Bundestag.

Sudan experts Abdul Mohamed, Tahani Abbas, and Hamid Khalafallah (from left to right) at the panel discussion in Berlin, moderated by Gerrit Kurtz





Top left: Kathryn Compton (World Vision US, left) in conversation with Sonja Peichl (Managing Director of the ODDO BHF Foundation)

Left: Kathryn Compton and Janine Lietmeyer of World Vision are talking with supporters of the project

Above: "Strong Together for Women": Jutta Berg (Head of Philanthropy), Janine Lietmeyer (Executive Board Member), and Kathryn Compton (World Vision US)

New Initiative: "Strong Women Strong World" launched in Germany

More than 20 years ago, following a project trip, the "Strong Women Strong World" (SWSW) initiative was launched by dedicated women from World Vision US with the goal of empowering women worldwide to shape their own futures. This idea has grown into a vibrant community of supporters who are deeply committed to promoting the well-being of women and girls through World Vision's projects. This issue is also close

to the hearts of many women in Germany, as the first SWSW meeting on August 21, 2025, clearly demonstrated. Together with Janine Lietmeyer (Executive Board Member), Jutta Berg (Head of Philanthropy), and Kathryn Compton (World Vision US), the initial ideas underpinning "Strong Women Strong World" Germany were developed. Many thanks to the ODDO BHF Foundation for their wonderful hospitality.

LOOKING BACK 2025

Project Visit to Ukraine: Aid for Families and Children in Need

In February 2025, Martin van de Locht, Head of International Programs, was able to visit our projects – funded by Aktion Deutschland Hilft (ADH) and the European Commission (ECHO) – in various regions of Ukraine. The projects focus on supporting children and their families who have lost their homes due to the war or have been displaced within the country. They receive assistance both in the form of emergency aid packages that meet their daily needs and through direct financial support.

Child protection centers offer traumatized children a child-friendly daily program where they can play together and receive psychosocial support. In the ECHO-funded project, children are provided with after-school programs so they can catch up on the learning they have missed. Martin van de Locht was able to see for himself the dedicated collaboration with the local partner organization and was impressed: "I was inspired by the motivation of the local staff, despite the daily challenges and dangers."

Martin van de Locht (top left) with staff and children from a child protection center in a neighborhood of Dnipro, Ukraine



Political Work

In order to bring about a lasting improvement in children's living conditions – especially in the most fragile and crisis-stricken contexts – more than just isolated measures are needed: a change in the structural framework is required. This is exactly where our work for political justice comes in. We speak out on behalf of children who are growing up in the most difficult circumstances – as well as their families and communities, whose voices are often barely heard. We actively incorporate their perspectives and needs into political decision-making processes. Against a backdrop of declining social and political acceptance vis-a-vis development cooperation and humanitarian aid, as well as an ongoing state of underfunding, resolute and effective political commitment is more important than ever.

Further Cuts to Humanitarian Aid and Development Cooperation

The global challenges facing development cooperation and humanitarian aid continued to intensify in 2025. Increasingly complex geopolitical crises – including the ongoing wars in Ukraine and Sudan, as well as other conflicts and climate-related disasters – are hitting children particularly hard, especially in fragile contexts. The need for humanitarian aid and long-term development cooperation continues to grow, while at the same time available resources are under pressure.

The domestic political situation in Germany continues to be shaped by budgetary constraints and political tensions. Compliance with the debt brake is putting sustained pressure on the federal budget to pursue consolidation. In this context, funding for the Federal Ministry for Economic Cooperation and Development (BMZ) and for humanitarian aid was once again reduced to a significant extent. Simultaneously, there is a decline in social and political acceptance regarding development cooperation work and humanitarian aid, which further limits the scope for action.

Drastic cuts – particularly in the area of humanitarian aid – were already discussed and, in some cases, implemented during the 2025 budget process. Despite these developments, World Vision Germany remains steadfast in its commitment to defending children's rights – especially those of children living in the most fragile contexts. In discussions with members of the Bundestag and other political decision-makers, the particular importance of reliable funding for the protection and support of children was repeatedly emphasized.

Development Cooperation is an Investment in the Future

Close collaboration within the global World Vision partnership remains a central component of our political work. Against the backdrop of declining public development funding in many donor countries, the partnership systematically analyzes the extent to which children benefit from Official Development Assistance (ODA). The "NextGen Aid" study, developed in collaboration with Ernst & Young Australia and presented in New York in 2024, clearly

shows that we are in the midst of a global funding crisis for children. Although children account for 46% of the population on average in low-income countries, only about 12% of government ODA funds



Sefzan, a 2-year-old girl, fled Sudan with her mother to neighboring Chad; there, thanks to medical support from World Vision, she is recovering from severe malnutrition.

are specifically allocated to initiatives that address their rights and needs. This structural state of underfunding is becoming even more acute against the backdrop of current budget cuts.

Raising Awareness of the Sudan Crisis

The humanitarian situation in Sudan remains one of the most severe in the world – yet it is often underrepresented in international political discourse. Millions of children and their families are suffering from acute food insecurity, displacement, and the collapse of basic support systems.

To raise political awareness of this crisis, World Vision Germany is continuously engaged in dialog with policymakers. Building on the “Parliamentary Morning” event held at the German Bundestag in October 2024, political engagement on the Sudan crisis was further intensified in 2025 – including in the context of international conferences and humanitarian dialog forums. Reports from the project areas make it clear just how dire the situation is, especially for children: a lack of access to food, education, and medical care defines their daily lives. Simultaneously, it is becoming clear how important reliable humanitarian funding and political prioritization are for providing effective aid.

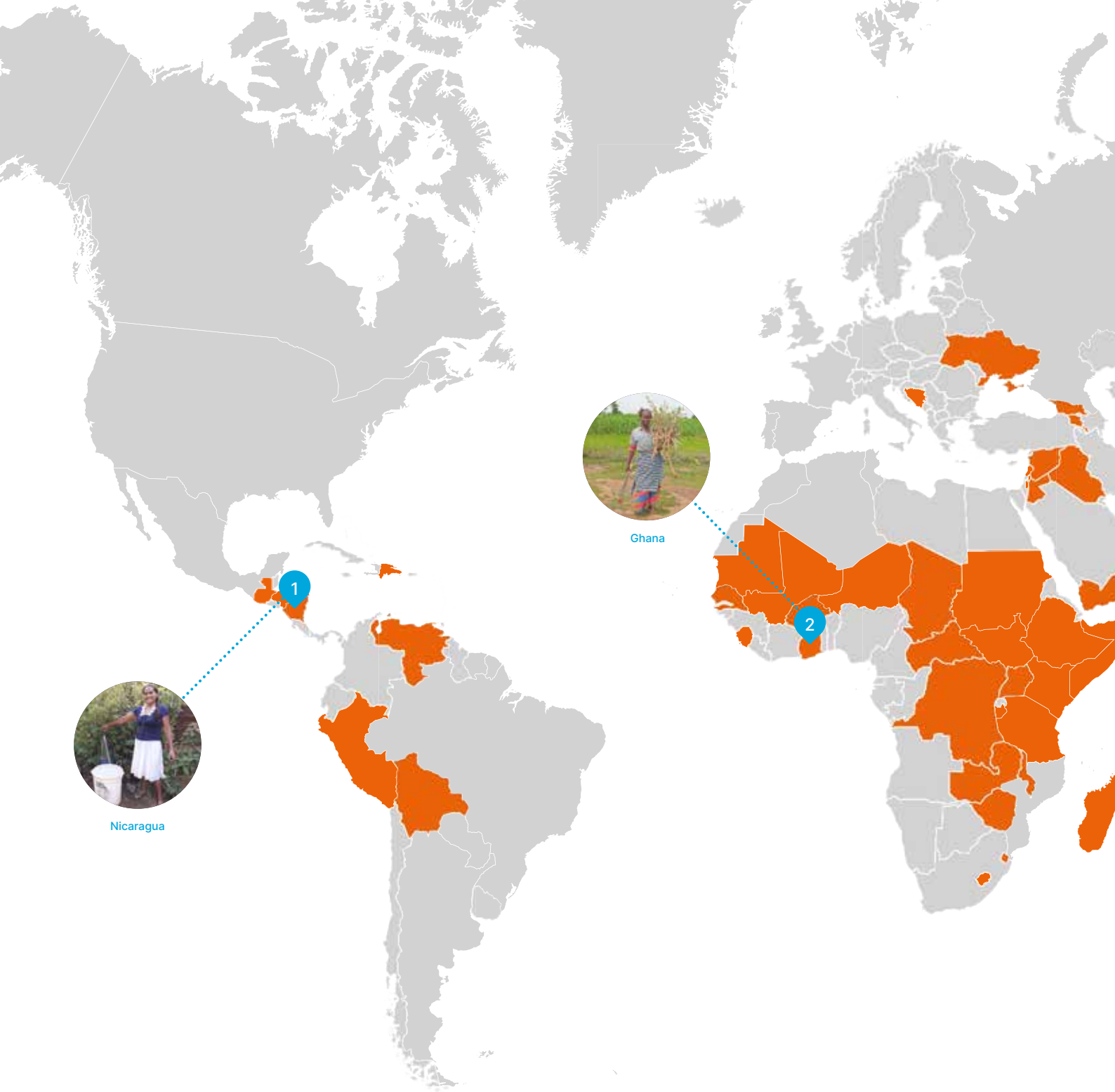


A World Vision staff member discusses registration documents with a displaced mother from Sudan at a refugee camp in East Darfur





PROJECT WORK



Latin America

Beneficiaries: 267,018

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

Africa

Beneficiaries: 10,395,915

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

Eastern Europe/Middle East

Beneficiaries: 2,831,640

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

WHERE WE WORK



Cambodia

Asia

Beneficiaries: 2,596,214

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

Here are the projects we'd like to introduce to you

1

Nicaragua (Page 32)

The project supported children and adolescents through a variety of measures aimed at improving their living conditions.

2

Ghana (page 34)

FMNR for Positive Land Utilization Systems enhances food security and resilience among disadvantaged families.

3

Cambodia (Page 36)

The project improved food security and resilience among farming households in the country's northwestern part.

Overview of Funded Projects

More than 160,000 supporters made our work on behalf of people in need possible with their donations during the fiscal year 2025. In total, 270 projects were realised in 50 countries. Among these projects, we distinguish between three different types:

Regional development projects

are made possible by child sponsorships and operate in various sectors on a long-term basis.

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.



Patience, a 15-year-old from Zambia (left), washes her hands at a hand pump at her school; thanks to World Vision, the school now has not only clean water but also sanitation facilities

Africa	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in €
Ethiopia	5	3	4	11,038	490,100	5,006,767
Burkina Faso	-	2	1	-	21,840	1,470,497
Burundi	4	-	1	8,873	370,630	2,613,052
Ghana	1	5	1	2,394	103,999	1,374,825
Kenya	5	5	2	8,454	280,424	3,302,470
Democratic Republic of the Congo	-	4	6	-	701,247	3,748,802
Eswatini	2	-	-	4,739	24,028	787,449
Lesotho	-	-	1	-	7,201	18,640
Malawi	2	1	2	4,280	651,545	2,543,455
Madagascar	-	-	1	-	3,523	495,589
Mali	4	1	1	10,119	136,422	2,774,613
Mauritania	3	1	-	7,387	63,916	1,581,792
Niger	-	1	2	-	98,587	1,326,218
Zambia	-	1	-	-	4,246	97,155
Senegal	3	1	1	2,486	94,116	1,210,518
Sierra Leone	2	-	-	2,888	38,722	721,022
Zimbabwe	3	4	5	6,568	506,460	3,327,144
Somalia	-	2	10	-	1,401,930	13,949,998
Sudan	-	2	13	-	2,441,641	8,557,360
South Sudan	-	3	15	-	1,977,560	8,118,905
Tanzania	4	7	1	9,514	179,370	2,495,162
Chad	2	1	4	3,830	590,047	4,819,135
Uganda	-	1	-	-	9,090	142,443
Central African Republic	-	3	2	-	199,272	1,726,637
Transnational projects						3,748,760
Total Africa	40	48	73	82,570	10,395,915	75,958,408



Asia	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in €
Bangladesh	4	3	5	10,700	2,160,812	5,724,373
Indonesia	2	-	1	2,360	47,159	1,122,424
Cambodia	2	2	1	4,456	129,163	1,335,248
Mongolia	-	1	-	-	600	125,000
Myanmar	1	2	1	1,401	66,997	1,732,175
Philippines	-	-	2	-	80,766	662,918
Sri Lanka	1	-	3	2,515	50,738	1,190,523
Vietnam	3	1	-	7,567	59,979	1,316,723
Transnational projects						1,288,088
Total Asia	13	9	13	28,999	2,596,214	14,497,472

Latin America	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in €
Bolivia	3	1	-	5,089	25,887	1,172,367
Dominican Republic	1	-	-	2,656	17,121	520,478
Guatemala	2	1	-	4,510	9,871	947,896
Honduras	3	-	1	6,424	177,996	1,640,983
Nicaragua	2	2	-	2,806	8,329	695,163
Peru	2	-	-	4,309	18,382	825,190
Venezuela	-	2	-	-	9,432	17,442
Transnational projects						767,306
Total Latin America	13	6	1	25,794	267,018	6,586,825

Eastern Europe, Middle East	Regional Development Projects	Private funds	Public funds	Sponsored children	Number of beneficiaries	Project payments in €
Afghanistan		1	4		743,988	3,209,655
Armenia		-	3		12,940	857,390
Bosnia and Herzegovina		-	3		8,282	731,576
Georgia		2	5		56,664	2,549,974
Iraq		2	-		127,995	29,460
West Bank		2	4		246,307	3,322,320
Yemen		1	-		16,000	213,164
Jordan/Syria		6	7		891,533	12,274,120
Lebanon		4	5		675,710	6,296,362
Ukraine		4	1		52,221	5,665,958
Transnational projects						392,037
Eastern Europe, Middle East total	-	22	32	-	2,831,640	35,542,016

TOTAL	66	85	119	137,363	16,090,787	132,584,721
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Transregional funding 1,346,059

Transfer payments not yet spent in the field, netted against expenses spent, but not yet transferred 3,339,437

TOTAL PROJECT FUNDING						137,270,217
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Humanitarian Aid 2025: More Crises, Fewer Resources - Why our Presence was Crucial

2025 was not a year characterized by declining demand. On the contrary: armed conflicts, climate-related extreme weather events, fragile health care systems, and large-scale displacements continued to increase. At the same time, the humanitarian system faced significant funding cuts. Numerous donors reduced their contributions, projects had to be prioritized, teams had to be downsized, and interventions had to be scaled back. This discrepancy – growing need amid dwindling resources – is what defined humanitarian work in 2025.

Droughts in Somalia and Kenya, floods in South Sudan, escalating violence in eastern Democratic Republic of the Congo, earthquakes in Myanmar, and the massive return of Afghan refugees from neighboring countries: the list of crises was long – yet media attention was often short-lived or insufficient. It was particularly clear in this context that a humanitarian presence prior to the crisis determines a country's ability to respond during the crisis, as the following examples show.

collapsing health care systems, widespread food insecurity affecting more than 21 million people, and a nationwide cholera outbreak are further exacerbating the already critical needs.

Despite these challenges, World Vision has reached more than 2 million people – including over 1 million children – since the start of its relief efforts, through the following cross-sectoral humanitarian assistance:

- Food or cash assistance
- Water and sanitation, and hygiene
- Health and nutrition support
- Protection and shelter services

Nevertheless, with funding requirements of approximately 65 million USD, in the project pipeline, there are significant funding gaps, underscoring the urgent need for sustainable and flexible financing.



Many people from Sudan found refuge in neighboring Chad, including 37-year-old Hussana and her family of seven



At the World Vision health center in Aljena, Syria, up to 80 patients are treated every day, including many children

SUDAN: Escalating needs amid shrinking funding

In **Sudan**, the ongoing conflict between the Sudanese Armed Forces and the Rapid Support Forces continues to fuel active fighting, drone strikes, and shifting front lines. This poses a massive threat to the civilian population and severely restricts humanitarian access. Escalating violence in Darfur and Kordofan, mass displacements,

SYRIA: As its People return, there is Hope and Structural Fragility

The crisis in Syria remains one of the world's most complex humanitarian emergencies. Nearly 16.5 million people are in need of humanitarian assistance, including 6.2 million internally displaced persons.

Since the change of regime at the end of 2024, approximately 1.3 million people have returned from neighboring countries, and another 1.7 million internally displaced persons have returned to their regions of origin. These developments signal hope – but they by no means indicate stability.

Entire neighborhoods remain in ruins, and in many places, essential utility infrastructure is only partially operational. In October 2025, only 57% of hospitals were fully operational.

At the same time, funding shortfalls are exacerbating the operational reality: humanitarian actors have had to set priorities and scale back programs.

Our long-standing presence in the country proved to be a decisive factor during this phase, enabling us – thanks to existing local partnerships – to reach particularly vulnerable groups through the following interventions:

- Stabilize health services and deploy mobile clinics
- Rehabilitate water infrastructure and expand hygiene measures
- Support returning communities with transitional assistance
- Strengthen protective measures for children and vulnerable households



Clémentine, from the Democratic Republic of the Congo, looks at the hole in the roof of her house, which was hit during a grenade attack; two of her children were killed in the attack

DEMOCRATIC REPUBLIC OF THE CONGO: A Prolonged Crisis that has not received Sufficient Attention

The eastern part of the **Democratic Republic of the Congo** continues to be marked by ongoing violence, massive displacements, and increasing food insecurity. Millions of people need life-saving assistance. However, due to serious funding shortfalls, only a portion of those affected can be reached.

Uncertain access conditions, volatile conflict dynamics, and economic instability further complicate operational implementation. We, too, had to adapt our structures and set priorities.

Nevertheless, we were still able to:

- Provide emergency food aid
- Provide emergency shelter
- Ensure protection services for particularly vulnerable groups
- Strengthen local partners in coordination and implementation

The situation in eastern Democratic Republic of the Congo is a prime example of underfunded, protracted crises that are highly complex yet receive little international attention. Continuity and local roots are particularly crucial here.



World Vision has established temporary learning centers for children at schools damaged by the earthquake in Myanmar

MYANMAR: Cumulative Crises in a restrictive Environment

In **Myanmar**, conflicts, economic collapse, and natural disasters continued to worsen, displacing 3.6 million people. The need for life-saving aid is greater than ever before. The earthquake in the spring of 2025 destroyed additional infrastructure and put a strain on fragile supply systems.

In light of global funding gaps, the Emergency Relief Coordinator called on country-level humanitarian teams to reprioritize their existing Humanitarian Needs and Response Plans (HNRPs). The aim was to ensure that life-saving aid reaches the most vulnerable populations in the hardest-hit areas.

Thanks to our existing networks, we were able to respond quickly and:

- Provide emergency shelter
- Ensure access to clean drinking water
- Support the provision of primary health care
- Strengthen protective measures for children

In a context of limited international access, cooperation with local partners remains the key to effective aid.

Reaching our goal with vision and patience

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.

1.

Water and hygiene

We provide 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.

2.

Health and nutrition

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.

Sustainable Support for the Most Vulnerable

According to the United Nations, two billion people currently live in countries where the results of development cooperation are severely hampered by climate change, fragility, and conflict. 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 Germany has developed a strategy which applies significantly more measures for "fragile contexts" in its programs.

Extreme poverty and the plight of children and families in unstable countries often is further exacerbated by climate change and natural disasters such as droughts and floods. The security situation is often precarious and governments fail to meet their responsibility of providing social security for their people. This results in a situation where human rights, and especially the rights of children are not safeguarded. The humanitarian, peace-building, and developmental challenges are therefore huge. World Vision promotes an active civil society and robust community involvement. It depends on the respective context whether

humanitarian aid, development cooperation, or political measures are implemented consecutively or side by side. The goal is, without exception, the sustainable development and promotion of children's well-being. Protective systems need to be strengthened, especially for the most vulnerable and disadvantaged children.

The work of World Vision focuses on the following five areas:

1. 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. 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,

3.

Education and vocational training

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.

4.

Agriculture, economic development and environmental protection

We support farmers by providing them with seeds and tools – and teach them effective methods for crop farming and livestock raising, including how to prepare for periods of drought. We use banks and development programs to issue small loans to fund business start-ups.

5.

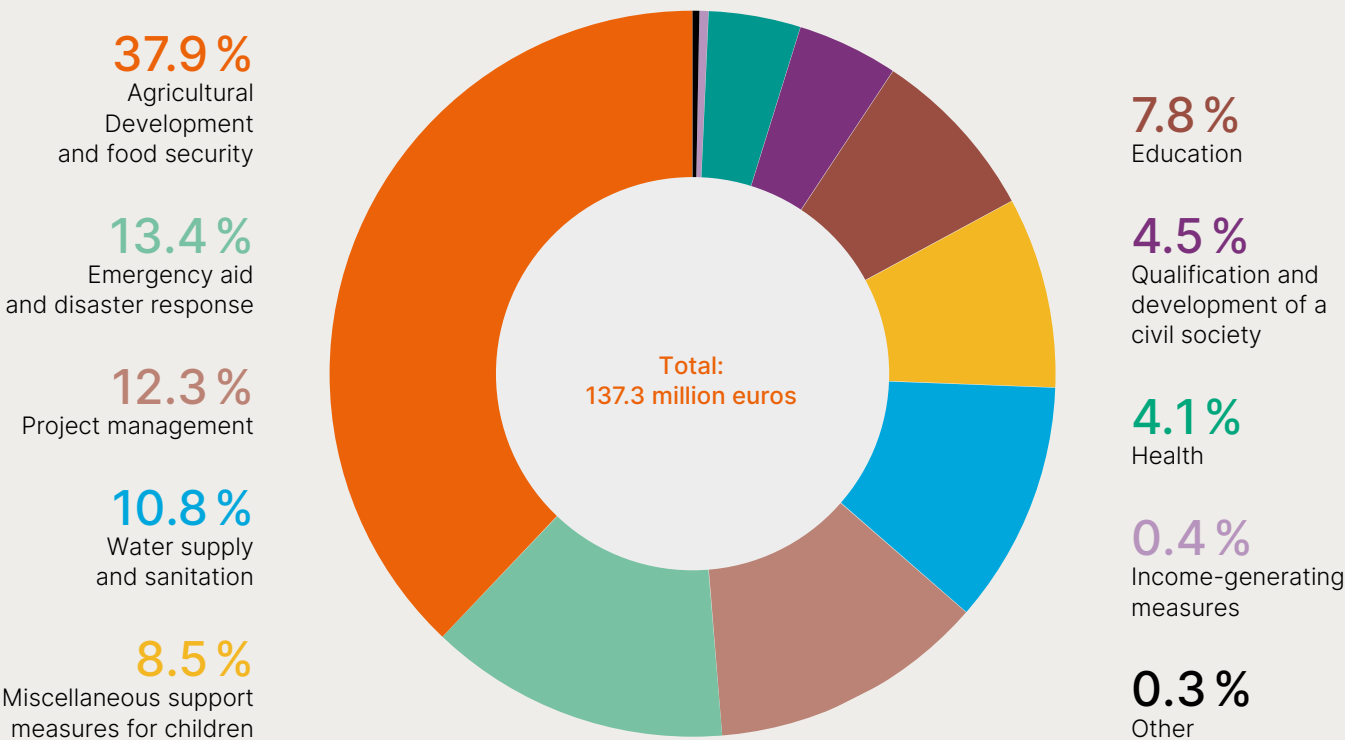
Child protection and children's rights

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.

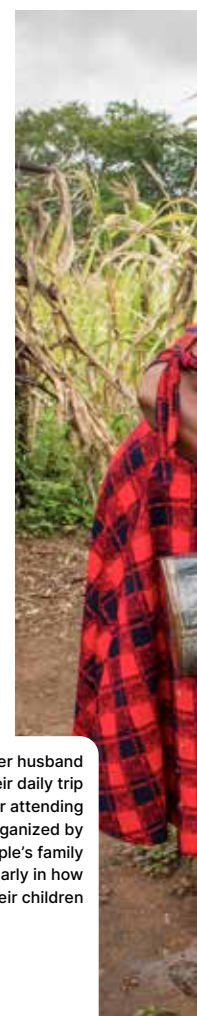
poverty and social misery. Most internally displaced persons or people who fled to neighboring countries live in temporary shelters and are completely dependent on third-party support. World Vision Germany supports both the people in the refugee

camps and the host village communities through various initiatives designed to make the refugees' lives as bearable and dignified as possible during the crisis, and to foster a sense of hope and decent prospects for a positive future.

Project funding by area for 2025



In southwestern Kenya, too, people are benefiting from World Vision's work; thanks to this assistance, this boy's family finally has clean drinking water to meet their needs



Shylet, 54, and her husband Claudious, 55, on their daily trip to fetch water; after attending a training session organized by World Vision, the couple's family life improved, particularly in how they interact with their children

Strengthening Resilience

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

By strengthening the resilience of local communities, World Vision strives to achieve its overarching goal of sustainably promoting the well-being of children. It is of particular importance to us that the aspect of strengthening resilience is taken into consideration right from the time of providing immediate assistance and emergency aid and is subsequently continued in the context of reconstruction and longer-term, development-oriented activities. In light of the current debate on what is called the “humanitarian 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, socioeconomic marginalization, chronic health problems and lack of access to education, public support services and social security systems are some examples. The boundaries between humanitarian aid, development cooperation and peacebuilding

are becoming blurred in the face of this complex problem. An integrated programmatic approach is therefore required, in which different elements can complement each other.

We, therefore, implement, wherever possible, integrated measures that build and link the capacities and skills of the local population in areas such as health, water and sanitation, education, environmental protection, and 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. In order to prevent years of development progress from being undone by natural disasters, targeted preventive measures are also important in development cooperation – such as community-based early warning systems, evacuation plans, stockpiling supplies, and earthquake-resistant construction.



A child protection officer from World Vision cares for a baby at a health center in Somalia, where families of internally displaced persons are treated for severe malnutrition, among other conditions



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. They are characterized by the fact that they are values-based and focused on the common good, 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 requires us to provide insights into our work and to report regularly on our activities, as well as on the challenges we face (see the article "Humanitarian Aid 2025: More Crises, Fewer Resources – Why our Presence was Crucial" on pages 22–23). 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. Another example of civil society's commitment and partnership is the collaboration with the private sector and foundations in financing development collaboration.



Carine (17) from the Democratic Republic of the Congo is an orphan and a mother; World Vision helped the young woman train to become a seamstress so she could earn a living

Beauty from Zambia and her daughter are filling a bucket with water so that they can water the vegetable garden; the pipe installed by World Vision runs right next to their house



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 nongovernmental organizations dedicated to improving humanitarian aid and accountability.



We are participating in the **Sphere Project**, the charter for quality standards in humanitarian operations. 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 Policy and Humanitarian Aid (VENRO)** and are committed to complying with the following codes of conduct, which we actively helped to develop:

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



We are signatories to the Transparent Civil Society initiative launched by **Transparency International**, through which we commit, among other things, to publicly disclosing information about the sources and use of our funds. The commitments made as part of this Initiative are publicly available on the World Vision website.



We are a member of the **German Donations Council (Deutscher Spendenrat)** and, going beyond the requirements of applicable law, have adopted the German Donations Council’s voluntary commitment to achieve greater transparency and accountability.



The **Core Humanitarian Standard on Quality and Accountability (CHS)** is a voluntary code that outlines the essential elements of adherence to principles, accountability, and quality in humanitarian aid. Aid organizations commit to nine standards to improve the quality and effectiveness of humanitarian aid.



We are signatories to the **Transparent Civil Society Initiative**, which advocates for the disclosure of certain information online. The signatories to this initiative undertake to make ten relevant details about their organization easy to find on their websites and, thus, accessible for the general public. These include, for example, an organization’s bylaws, the names of their key decision makers as well as disclosures of the origin and use of funds, as well as the staff structure. The sponsors of the initiative include, among others, VENRO, Transparency International Germany, the Deutsches Zentralinstitut für soziale Fragen DZI (Central German Institute for Social Issues) and the German Council of Fundraising Organizations (Deutscher Spendenrat).



As a member of the Coordination Committee of the **Federal Foreign Office (Auswärtiges Amt)**, we adhere to the twelve guiding principles of German humanitarian aid abroad.



World Vision has committed to complying with the Code of Conduct of the **International Red Cross** and the **International Red Crescent** for nongovernmental organizations involved in disaster relief.



Since 2003, we have received the **Donation Seal from the German Central Institute for Social Issues (DZI)** every year.

The whole is more than the sum of its parts.

HOW SUSTAINABLE IS WORLD VISION'S PROJECT WORK?

Sustainability is more important than ever. But irrespective of all the inevitable trends – at World Vision, we have always worked according to a principle that more than lives up to this ethos: we help children and families in need in a way that will continue to benefit them and their communities well into the future. This principle applies to us not just in economic or social terms but also in an ecological context.

Priority areas that make an ecologically sustainable impact



Natural resource management



Agroforestry and FMNR



Climate-friendly agriculture



Disaster risk management at community level



Integrated water resource management



Empowering people to protect the climate through environmental and climate education



Waste management



Use of energy-efficient techniques

Roster (29) working in the fields; thanks to her participation in World Vision workshops, she and her husband are now able to provide well for themselves and their three children



1 NICARAGUA

The project supported children and adolescents through a variety of measures aimed at improving their living conditions.



Yordan Manuel Leiva Velásquez
Area Program Manager,
Palacagüina, Nicaragua



**Natural resource
management**

Beneficiaries

42,585 people
(8,903 boys, 9,268 girls, 11,962 men, 12,452 women)

Duration

October 1, 2006 – September 30, 2025

Support

122,627 USD (fiscal year 2025)

Funding

Sponsorships

Project partner

Ministries of Family, Education, and Health; Supreme Court

Sectors

Food security, water and sanitation, disaster preparedness and risk management, income-generating activities, child protection, education

Background situation

In the Limay project area, 29 communities and 3 neighborhoods were supported during the project period. Initially, the well-being of children in the region was threatened by various risk factors. Because of contaminated water, children in particular suffered from diarrhea. In addition, there were respiratory illnesses and malnutrition. For many children, witnessing violence in their immediate surroundings was part of everyday life. Children had little motivation to attend school or graduate.

Project goal

The project improved the living conditions of children and adolescents, and helped create a healthy, supportive, and dignified environment. The goal was to help improve the quality of life for girls, boys, and young adolescents by fostering positive changes in their relationships with one another, as well as with their families and communities.

Activities and effect

One of the project's most significant achievements is that children and teenagers now actively participate in decisions that affect their lives: they serve on the School Board and are involved in art, environmental, and sports groups. Providing elementary schools with books and school supplies has motivated children and teenagers to participate in class. As part of this effort, 950 children from low-income families received school supplies last year. Together with training for teachers, volunteers, and parents, this has helped improve the children's reading and analytical skills and, as a result, boost their academic performance.

Access to clean drinking water and adequate sanitation facilities led to improvements in health and personal hygiene practices: 41 mothers and 10 fathers participated in awareness-raising sessions in 2025. The distribution of mosquito nets and hygiene kits helped reduce existing health risks for 308 children. PVC pipes were purchased and delivered to the Rodeito Community Water Committee. The goal was to contribute to the water supply system of the San Juan de Limay municipal government, which is still under



construction and will eventually supply water to five communities and surrounding areas.

The signing of cooperation agreements with the Supreme Court led to a coordinated implementation of joint efforts to prevent violence against children, adolescents, and young adults. Today, 121 parents from 9 communities are able to recognize critical situations involving child protection and know how and where to report violations of children's rights. The active participation of the communities and their representatives in the project processes was crucial to achieving the set goals.

Sustainability

The people in the project area were empowered to continue implementing the measures on their own after the project ended. Today, parents and guardians possess the knowledge and have formed new habits regarding hygiene, parenting, and ways of thinking to guide their children. Adolescents and young adults are able to prepare for future employment and treat one another with appreciation and respect. Various advocacy and volunteer groups – known as “health brigades” – as well as judicial mediators and trained leaders continue their work and maintain good relationships with government ministries. All of the groups that have been established comprise members who also hold other roles in the community, such as political leadership. This increases the likelihood that these measures will continue to be recognized by government ministries going forward.

According to an evaluation conducted in 2024, the people of Limay are optimistic that the project's impact will continue.

84.9% of adults believe that their families are better off and that these changes will last. 80.3% of adults believe that the community is well-prepared for the period after the project ends, and 58.6% believe that the institutions have both the will and the capacity to continue making progress.

SUCCESS STORY

HOW ERICKA LEARNED TO ACHIEVE HER GOALS

“My name is Ericka. I’m 19 years old and live in a rural community in San Juan de Limay with my parents and a younger brother. I wasn’t even 5 years old when I was enrolled in the World Vision sponsorship program. I remember participating in reading and writing clubs in elementary school. That helped me finish 6th grade at age 12 and then go on to middle school. During that time, I participated in workshops organized by a youth group, where I learned how to protect myself from potential abuse and how to look after other children. That has helped me become more confident when interacting with other young people. I overcame my shyness, which at the time made it difficult for me to speak in front of large groups. Starting in 2019, I volunteered with the community and shared my knowledge with other children.

Taking part in all these activities has made me feel that I can achieve my goals. That motivated me to study English so that I could become a teacher. I’ve wanted this for a long time, and now I’ve already completed my third year of college. I am confident that this will open up further opportunities for me to improve my life, support my family, and help others. And I have the opportunity to teach children at my former elementary school. “I would like to thank World Vision for its support, because the efforts of a lifetime are now beginning to bear fruit.”



Children in a reading club in the project area can use tablets to choose texts that match their reading levels

Ericka (right) is happy that, even as a student, she is already able to teach children at her former elementary school



2 GHANA

FMNR for Positive Land Utilization Systems enhances food security and resilience among disadvantaged families.



Christian Bühler Regional Representative for Africa



Agroforestry and FMNR

Beneficiaries

5,000 direct beneficiaries (1,900 women, 1,500 men, 800 girls, 800 boys), 3,550 indirect beneficiaries

Duration

May 1, 2024 – July 31, 2026 (Phase 2)

Support

490,686 euros (Phase 2)

Funding

The Knauer family, together with the family-owned company KNAUER Wissenschaftliche Geräte GmbH and other supporters

Project partner

State and local partners, as well as women's groups

Sectors

Food security, environmental protection, climate-friendly agriculture, economic development

Background situation

In Ghana, the effects of the COVID-19 pandemic and global crises – the resulting inflation – and global climate change have made the “Zero Hunger” Sustainable Development Goal seem even more out of reach. In the first half of 2025, more than 13 million people were affected by food insecurity.

The north of the country has been hit particularly hard. The Binduri District in the Upper East Region is considered the poorest region in Ghana. 76,679 people live here, relying almost exclusively on agriculture – using the most basic tools, with little access to credit, and are highly exposed to climatic developments, droughts, bush fires, and soil degradation.

Project goal

The main objective of the FMNR PLUS (Farmer-Managed Natural Regeneration for Positive Land Utilization Systems) project is to improve food security and resilience for 5,000 people in the Binduri District by July 2026 through sustainable land management, climate resilience, and improved livelihoods in 30 communities.

Target groups

The project focuses on economically disadvantaged households, particularly women, subsistence farmers, livestock keepers, and schoolchildren.

Activities and effect

- Currently, 65% of farmers in the Binduri District are using the FMNR reforestation method as well as sustainable practices to manage their fields.
- Currently, the total area that has been reforested is about 795 hectares (roughly 1,100 soccer fields). Of this total, 582 hectares are communal land and 213 hectares are privately owned (26.8%).
- 1,170 farmers have been trained in the use of FMNR and are actively sharing their knowledge.
- More than two-thirds (68.3%) of the participating farmers reported an increase in their crop yields over the past two years.
- The “lean period” at the end of the dry season, which is characterized by food shortages, has been reduced from an average of 3 months to 2 months,



thanks to improved farming methods, reforestation, and innovative crop storage methods.

- As part of the evaluation, nearly 90% of all respondents reported noticing a decline in bush fires over the past two years. They attributed this to the prevention and response mechanisms supported by the project – such as the training of 540 volunteer firefighters – and to changes in public behavior, which have made a significant contribution to the protection of the reforested areas.
- 1,600 energy-efficient stoves were purchased and distributed, resulting in an estimated reduction of approximately one-third in firewood consumption and CO₂ emissions.
- The project assisted the District Assembly in formally publishing its resolutions on the protection of natural resources and the containment of bush fires in a legally binding manner.
- In 15 so-called “Eco-Clubs,” schoolchildren are already learning practical techniques for protecting the environment. In addition, school gardens were established at six schools, which serve both educational purposes and help promote healthy eating among schoolchildren.

Sustainability

In collaboration with FMNR experts, the project developed a monitoring and innovation concept titled “Citizen Science,” enabling farmers to collect and analyze data, in order to track progress in natural resource management and revegetation. Simultaneously, these findings help improve approaches and make productive use of agro-ecological methods. For surveying purposes, GPS-based geographic information (GIS) is collected and analyzed using a smartphone app.

In Phase 2, FMNR PLUS also focuses on developing local value chains and producer groups – thereby contributing to structural economic development in addition to providing financial services.

FARMER SUMASUM SHARES HER KNOWLEDGE

“My name is Sumasum. I’ve been the FMNR Lead Farmer in my community, Bansi, in the Binduri District for three years, and I’ve been training women and men in this approach ever since.” Before the project came to our community, my financial situation was difficult. Like many others, I used to cut down trees to sell charcoal and firewood. And when we were preparing our fields, we cut down all the trees and shrubs – we believed that trees would shade the crops and reduce the yield.

Thanks to the training provided by World Vision, we have stopped these harmful practices. We share a piece of land where we meet regularly to prune and tend to the shrubs. We use the branches we collect while pruning as firewood for cooking. Our FMNR field has developed quickly: Now we find plants there that we use as spices and herbs. By pruning our FMNR plot, we now have a more regular supply of firewood, which has significantly improved the cooking situation for many women.

The firefighters who were trained as part of the project have ensured that there are now hardly any bush fires in our community. This provides more feed for our livestock and more termites for the chickens, which strengthens livestock farming in the community. Livestock is especially important to us women here – in years when the harvest is poor, we sell it to buy food.

I’m teaching other women in my community how to prune and care for shrubs so that they grow into trees. And I encourage them to continue taking action against wildfires, indiscriminate logging, and poor farming practices. As a member of the Savings Group, I took out a loan from the group about three years ago, when we first started, and used it to start a small business. Today, I’m making good profits from my business, and with that money, I’m not only paying off my loan but also taking care of my children’s health and their educational needs. All of this has changed my life. “Today, I am more confident and full of hope, with big dreams for my family and for myself – but above all, for my children’s education.”

Sumasum (third from the left) joins other project leaders to assess the condition of the plants in the project area



3 CAMBODIA

The project improved food security and resilience among farming households in the country's northwestern part.



Dr. Meike Sonnenschein
Regional Representative for Asia



**Climate-friendly
agriculture**

Beneficiaries

6,490 direct beneficiaries
(including 4,888 people from 900
vulnerable rural households),
170,200 indirect beneficiaries

Duration

December 1, 2022 – May 31, 2025

Support

892,645 euros

Funding

Federal Ministry for Economic
Cooperation and Development
(BMZ Private Development
Organizations), World Vision
Deutschland e. V.

Project partner

World Vision International
Cambodia and its local partners,
Wathnakpheap and Sovann Phoum

Sector

Climate-friendly agriculture

Background situation

Poverty in Cambodia is concentrated in rural areas, with female-headed households being particularly vulnerable. 32% of children under the age of five suffer from chronic malnutrition. More than 60% of families suffered a loss of income as a result of the COVID-19 pandemic. Nearly 60% of the total population earns its income from agricultural activities such as growing rice, tapioca, or cassava, as well as from raising livestock for the local market and for export. Many families have neither sustainable access to food nor a sufficient level of subsistence to cope with crises related, among other things, to climate change.

Project goal

Improving food security and resilience among vulnerable farming households through nutrition-sensitive and climate-resilient agricultural practices, healthy eating habits, and organization into agricultural cooperatives with improved market access. Moreover: strengthened community-based structures and strategies for disaster preparedness and management.

Target groups

People in 15 municipalities, spread across 73 villages in 4 districts of Banteay Meanchey Province, benefited from the project activities. In addition to this primary target group, support was provided to other members of 8 agricultural cooperatives and 16 animal welfare working groups, as well as representatives of the Ministries of Agriculture and Health, members of Disaster Management Committees, health care workers, volunteer health workers, so-called "role model mothers", and staff of local partner organizations. As indirect beneficiaries, the residents of the four districts benefit from improved access to agricultural products, services, market systems, and disaster risk reduction.

Activities and effect

- 900 vulnerable families received training in climate-resilient and nutrition-sensitive agriculture, poultry farming, business planning, and marketing, and were provided with seeds and equipment. 246 families received poultry-rearing

kits, and 82 families received fruit trees. 23 greenhouses were built in various communities and are operated by lead farmers. These lead farmers share their knowledge and experience with other small-scale farmers so that everyone can benefit from the greenhouses.

- Eight agricultural cooperatives received support in business management, and 10 collection centers were established to promote the trade in vegetables within the communities and establish connections to larger markets.
- The project supported 16 animal welfare groups. Through training, they were able to improve their knowledge of livestock management, animal health, and climate-resilient practices.
- 53 health center staff members and 499 community volunteers were trained in nutrition for mothers, infants, and young children; they share their knowledge within their communities, thereby promoting healthy and nutritious diets in families.
- Fifteen communities received training in disaster risk management and were supported through coordinated measures such as risk mapping and updating disaster response plans. This means that the people there are better protected against climate-related shocks such as droughts and floods.
- 20 staff members from local partner organizations and 28 government officials received training in climate-friendly and nutrition-sensitive agriculture, infant and young child nutrition, digital communication and fundraising, protective measures, disaster management, as well as gender equality, disability, and social inclusion – and will be able to use this knowledge in the future to promote and support their communities.

Sustainability

In order to strengthen small hold farmers in a sustainable way, their skills in climate-resilient farming methods and marketing were improved, measures were integrated into government systems, and community ownership was promoted. Through climate-resilient and nutrition-sensitive agricultural practices, they benefit from increased resilience to climate shocks, improved food and income security, healthier diets for their families, and reduced dependence on external aid.

In order to strengthen sustainability at the institutional level too, the project actively collaborated with government agencies at the national and subnational levels. Thus, capacity-building efforts bolstered institutional structures and paved the way for the expansion of these measures through government channels. This results in the following long-term benefits for the local population: improved public services, wider adoption of sustainable agricultural practices, and stronger disaster preparedness. As part of the project, Disaster Management Committees, volunteer health workers, agricultural cooperatives, and livestock-raising groups were revitalized and strengthened. These, too, support the communities and enhance their resilience.

SUCCESS STORY

NEW PROSPECTS FOR CHAY'S FAMILY

After years of working in low-paying jobs in Thailand, Chay returned home to Banteay Meanchey Province with his wife and two daughters – to a plot of land surrounded by rice fields. Although he had no agricultural training, his eagerness to farm the land led to his family being selected to participate in the project. They received tools and training on climate-resilient farming methods. Equipped with this knowledge, they built shade structures with nets for cabbage and napa cabbage – and planted fruit trees along the edge of their property to protect their fields from roaming cattle. Over time, their house became a small collection point for vegetables, shrimp, and snails, which the family sells at a market 10 kilometers away. The additional income enabled them to raise livestock, expand their farming activities, and improve their children's well-being. Her oldest daughter – who is in ninth grade – dreams of becoming a teacher. Every morning before school, she helps harvest produce for the market. *"I'll never have to go back to Thailand again,"* says Chay, *"because thanks to World Vision, Cambodia is not only our birthplace, but also our future."*

Chay tends to his family's vegetable beds; the nets provide shade for the seedlings, and the hoses water them



Publicly Funded Projects

Grants from public institutional donors, along with sponsorships and other private donations, make it possible to reach people in the 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 an expansive range of donors, such as the Federal Ministry for Economic Cooperation and Development (BMZ), the Federal Foreign Office (AA), the Gesellschaft für Internationale Zusammenarbeit (GIZ), the European Commission (EC), the Swedish International Development Cooperation Agency (SIDA), the United Nations (UN), and, in particular, the World

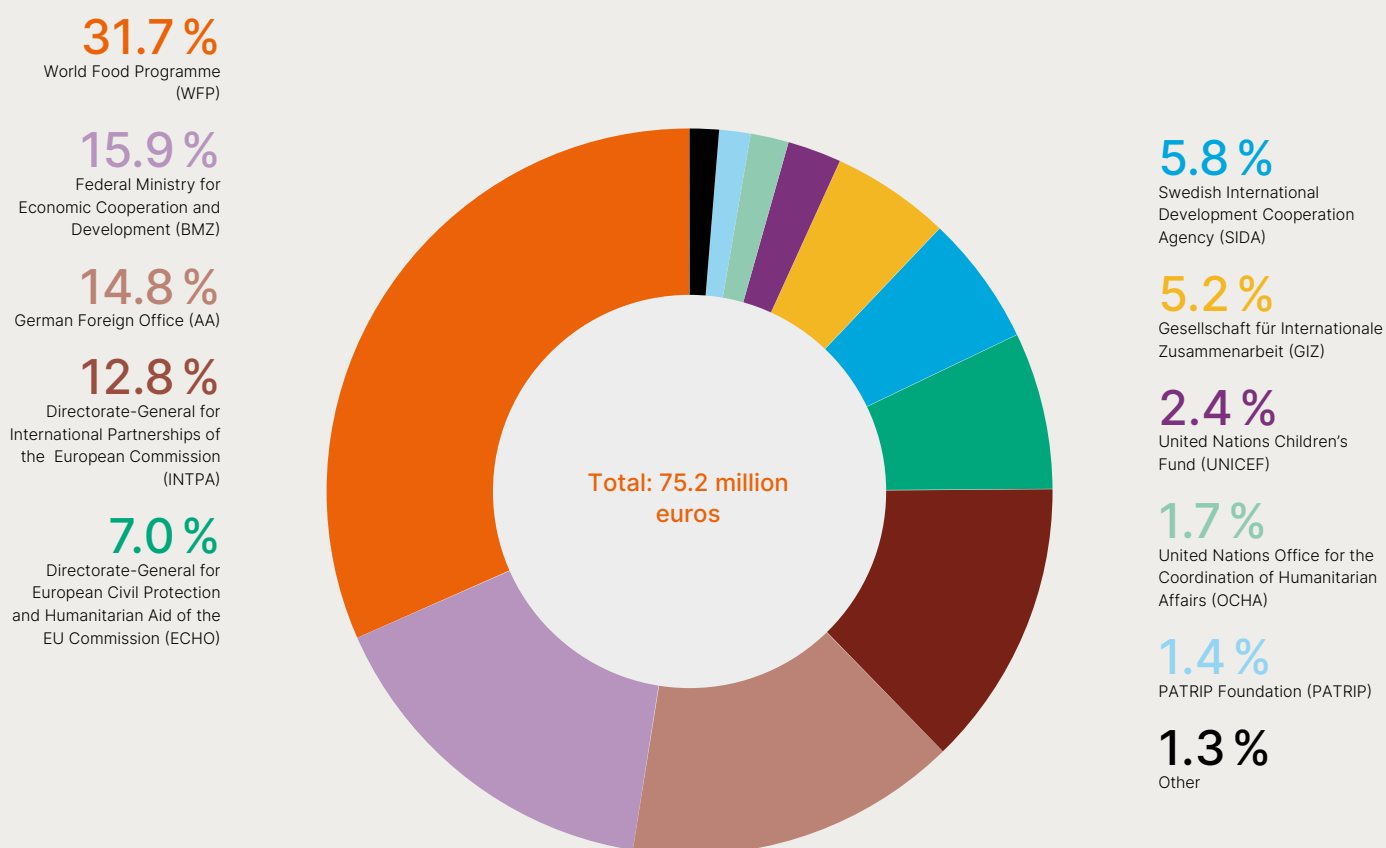
Food Programme (WFP). They typically support projects with grants ranging from 75 % to 95 % of the project costs. The difference, the so-called co-financing contribution, is raised by World Vision Germany through contributions from private donors. Public grants allow us to be active in more countries – 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 2025 fiscal year.

Sali is participating in the nutrition program at a World Vision transit center in South Sudan; her health has improved significantly since then



Origin of public grants in 2025



Projects funded by the Federal Ministry for Economic Cooperation and Development



Country	Focus area	2025 budget in euros
Armenia	Child protection	225,396
Georgia	Strengthening civil society	229,624
Honduras	Education	150,000
Indonesia	Global Program (Waste Management)	260,678
Israel (Jerusalem/West Bank)	Health in a humanitarian crisis	155,000
Israel (Jerusalem/West Bank)	Education, livelihood security; environment	624,641
Israel (Jerusalem/West Bank)	Environment and nutrition	246,000
Cambodia	Food security	170,113
Kenya	Nutrition	540,070
Kenya	Food security	22,585
Lebanon	Food security	1,191,162
Philippines	Global Program (Waste Management)	397,725
Somalia	Nutrition	394,555
Sri Lanka	Subsistence/Social cohesion	47,405
Sri Lanka	Global Program (Waste Management)	289,399
Sudan	Food security	1,300,000
Sudan	Subsistence	950,000
South Sudan	Food security	1,117,985
South Sudan	Water and hygiene	1,185,000
Syria	Subsistence/Building resilience/Social cohesion	1,300,000
Tanzania	Nutrition	360,818

Projects funded by the Federal Foreign Office



Country	Focus area	2025 budget in euros
Afghanistan	Food security in a humanitarian crisis	1,250,000
Bangladesh	Child protection in a humanitarian crisis	591,434
Zimbabwe	Disaster risk reduction	85,591
Somalia	Food security	1,580,711
Sudan	Water and sanitation/Health/Nutrition	2,360,289
South Sudan	Child protection in a humanitarian crisis	673,863
South Sudan	Water and sanitation/Health/Nutrition	1,619,264
Syria	Water and sanitation/Health/Nutrition	1,676,249

Projects funded by the German Society for International Cooperation (GIZ)



Country	Focus area	2025 budget in euros
Ethiopia	Environment	54,061
Jordan	Water and hygiene(2 projects)	2,449,063
Jordan	Subsistence	1,000,000

Projects funded by the Directorate-General for International Partnerships (DG INTPA; previously EuropeAid)



Country	Focus area	2025 budget in euros
Armenia	Education/Building resilience	258,000
Burkina Faso	Child protection	316,517
Burundi	Health	806,300
Georgia	Education, subsistence	55,463
Georgia	Building resilience	585,439
Madagascar	Child protection	296,254
Malawi	Child protection	286,280
Mali	Child protection	638,389
Philippines	Water and hygiene	167,343
Somalia	Food security (2 projects)	4,368,814
Sri Lanka	Conflict prevention; subsistence	185,103
Chad	Food security	36,568

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



Country	Focus area	2025 budget in euros
Ethiopia	Education in a humanitarian crisis (2 projects)	677,263
Israel (Jerusalem / West Bank)	Education in a humanitarian crisis	1,183,000
Lesotho	Disaster risk reduction	18,640
Zimbabwe	Disaster risk reduction	107,525
Somalia	Health	1,932,841
Sudan	Health in a humanitarian crisis	334,600
Ukraine	Education in a humanitarian crisis	434,579

Projects funded by the United Nations



Donor	Country	Focus area	2025 budget in euros
OCHA	Afghanistan	Health in humanitarian crises (2 projects)	347,107
	Lebanon	Food security in a humanitarian crisis	38,388
	Lebanon	Water and sanitation/Health/Nutrition	171,809
	Sudan	Food security	91,056
	Sudan	Food security in a humanitarian crisis	96,697
	Sudan	Water and sanitation/Health/Nutrition	199,770
	South Sudan	Health	113,649
	Syria	Education in a humanitarian crisis	139,904
UNHCR	Zimbabwe	Subsistence	252,261
	Sudan	Protection in humanitarian crises	2,285
	South Sudan	Child protection in a humanitarian crisis	526,837
UNICEF	Bangladesh	Child protection	55,612
	Bosnia and Herzegovina	Child protection	126,090
	Bosnia and Herzegovina	Child protection in a humanitarian crisis (2 projects)	583,670
	Georgia	Child protection	179,706
	Myanmar	Education in a humanitarian crisis	319,304
	Sudan	Water and hygiene	165,563
	South Sudan	Water and hygiene	129,059
	Chad	Child protection in a humanitarian crisis	120,632
	Afghanistan	Food/Emergency food aid	924,067
	Armenia	Health in a humanitarian crisis	272,989
WFP	Ethiopia	Food/Emergency food aid	1,053,362
	Bangladesh	Food/Emergency food aid (3 projects)	2,313,122
	Democratic Republic of the Congo	Food/Emergency food aid (6 projects)	3,048,417
	Lebanon	Food/Emergency food aid (2 projects)	4,095,259
	Malawi	Food/Emergency food aid	1,040,507
	Niger	Food/Emergency food aid	348,621
	Zimbabwe	Food/Emergency food aid (2 projects)	1,077,580
	Somalia	Food/Emergency food aid (4 projects)	1,593,432
	Sudan	Food/Emergency food aid (4 projects)	1,865,848
	South Sudan	Food/Emergency food aid (8 projects)	1,812,244
	Syria	Food/Emergency food aid	465,518
	Chad	Food/Emergency food aid (2 projects)	3,216,312
	Central African Republic	Food/Emergency food aid (2 projects)	736,568

Projects funded by other public donors

Donor	Country	Focus area	2025 budget in euros
Enabel	Senegal	Water and hygiene	152,490
PATRIP	Niger	Subsistence/Water and sanitation	730,108
	Ghana	Subsistence/Building resilience/Social cohesion	250,000
SIDA	Georgia	Education	1,085,674
	Somalia	Food security	3,002,963

Project Management and Controlling

All projects carried out by World Vision go through a project management cycle. This process, which is applied worldwide by all World Vision offices, is based on a standardised 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: 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

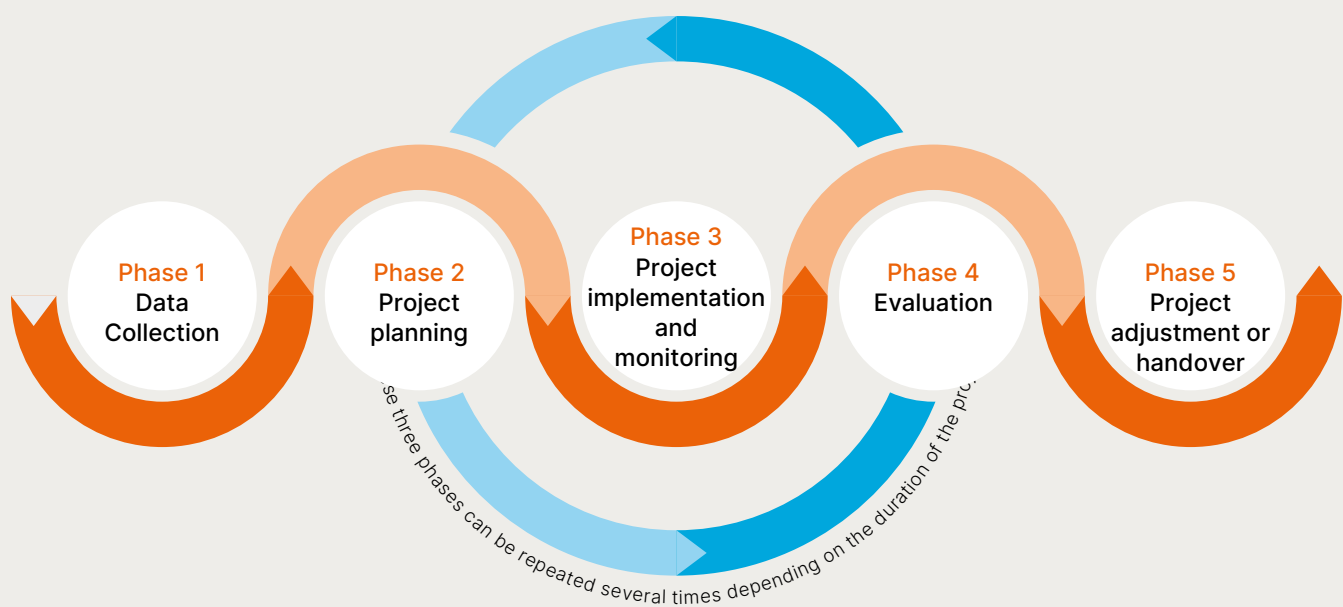
the basis of this survey, we analyze the causes of their poverty and its effects, especially on children, and formulate concrete goals for their welfare. The projects are then planned in coordination with additional local stakeholders. In this context, we define the specific measures required to achieve 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: Implementation | Observation

Now the actual project work 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

A LEAP project cycle consists of five phases

Our work must be planned, reviewed on an ongoing basis, and adapted to changing circumstances. For all World Vision offices worldwide, this is done based on the standardised “LEAP” concept.



World Vision staff member Rahel (left) admires farmer Esther's successful bean harvest in rural Tanzania



our set goals, World Vision staff regularly review the implementation of measures, their results and immediate impacts. This also includes reviewing the use of funds according to planned activities and analyzing budget deviations. We thereby ensure that the donations entrusted to us are used in an impact-oriented and transparent manner.

Phase 4: Evaluation

An evaluation is conducted at the end of a project or of a project cycle. For long-term regional development projects, this is done approximately every five years. 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 take place to see if any relevant changes have taken place. The results of the evaluation provide insight into whether our work is achieving the desired impact. In addition, we can use the recommendations from an evaluation to guide the continued implementation of the project or to launch a new one.

Phase 5: 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 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 of the EU Commission) and INTPA (Directorate-General for International Partnerships) – conduct audits of a selection of the projects they fund, in order to ensure that the funds are spent appropriately.

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

Impact Monitoring

We strive to achieve positive, life-saving, and sustainable results. In doing so, we focus on the most disadvantaged children, bolster systems, and support inclusive development as well as – where necessary – policy changes. By “impact,” we mean short-, medium-, and long-term positive or negative changes that are significant for children, families, and other stakeholders, and that result from our projects and programs in collaboration with other stakeholders, while taking into account other circumstances. It is not sufficient to examine the short-term results of project activities in order to be able to assess their impact. Rather, the intended impacts must be described, the achieved effects evaluated, and appropriate conclusions drawn for practical application.

An impact can be demonstrated when there is credible data and evidence showing that our actions have contributed to changes in the context of humanitarian or development policy objectives – in addition to the efforts of others and external factors beyond our direct control. A simple example illustrates the difference between the outcome of a project or program activity and its impact: the outcome of an educational project might be that a teacher has gained a better understanding of teaching methods through professional development (project activity). This, however, does not say anything about the intended impact of such training – such as a higher percentage of children who can read. Positive changes that are significant in the medium term include, for example, the fact that children are better able to understand the material covered in class. As a result, they can achieve better academic performance and may be more motivated to learn. In addition, they can develop more self-confidence. In the long term, they have better educational and employment opportunities, which can reduce poverty and foster their economic and social participation. On balance, higher literacy rates contribute to the development of society as a whole.

Making Impact Measurable

At World Vision, results related to child well-being serve as the foundation for the goals and indicators used to measure the quality and impact of project and program work. World Vision uses indicators that make changes in the quality of life of children and families in different areas of life visible and bases statements on impacts on these indicators. Such an indicator could, for example, be the percentage of children in third grade who have age-appropriate reading skills. If such indicators are measured regularly as part of evaluations, a trend becomes visible that provides information on how the quality of life of children develops over the years. Based on the example of teacher training mentioned above, it would become clear as to whether the children’s reading and writing skills have improved. 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



With this milk collection center in Zambia, World Vision is empowering people in the surrounding communities; here, they can easily sell their milk

account in this evaluation. For example, our work is also influenced by the work of public authorities or other organizations. Droughts, flood disasters or social and political changes can jeopardize or even foster the success of a project. Considering these interdependencies and analyzing our contribution is what impact monitoring is about. Only through evaluations conducted several years after the project ends can the long-term effects be determined.

How to Collect Meaningful Data

Impact evaluations are conducted after an agreed-upon period of time: midway through or at the end of a project, or some time after the project is completed. 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. Marginalized and vulnerable groups are also surveyed as part of this process. This allows for a better understanding of both measurable changes and their causes and context. Qualitative methods can be used to interpret the results of quantitative methods. The evaluations are usually conducted by independent experts. This allows for the most objective assessment possible of the results and their interpretation.

World Vision evaluates its development cooperation projects and programs based on internationally recognized standards set by the OECD's Development Assistance Committee (DAC). These criteria assess whether projects and programs are relevant, effective, efficient, and sustainable, and whether they achieve long-term impacts. In particular, the assessment examines the extent to which observed changes can plausibly be attributed to the measures. For humanitarian aid projects, additional criteria apply to ensure that the aid is appropriate, addresses local needs, and reaches those most affected.

Involving Children and Adolescents

In addition to adhering to international evaluation standards, World Vision places genuine emphasis on how projects are designed and implemented – particularly on the meaningful participation of children and young people. A core principle of World Vision's work is the systematic involvement of children and young people in analysis and decision-making processes. World Vision Germany's fourth impact report, which was published in 2024, shows that child participation has been successfully integrated at various program levels, including social and political participation.

Evaluations in the 2025 Fiscal Year

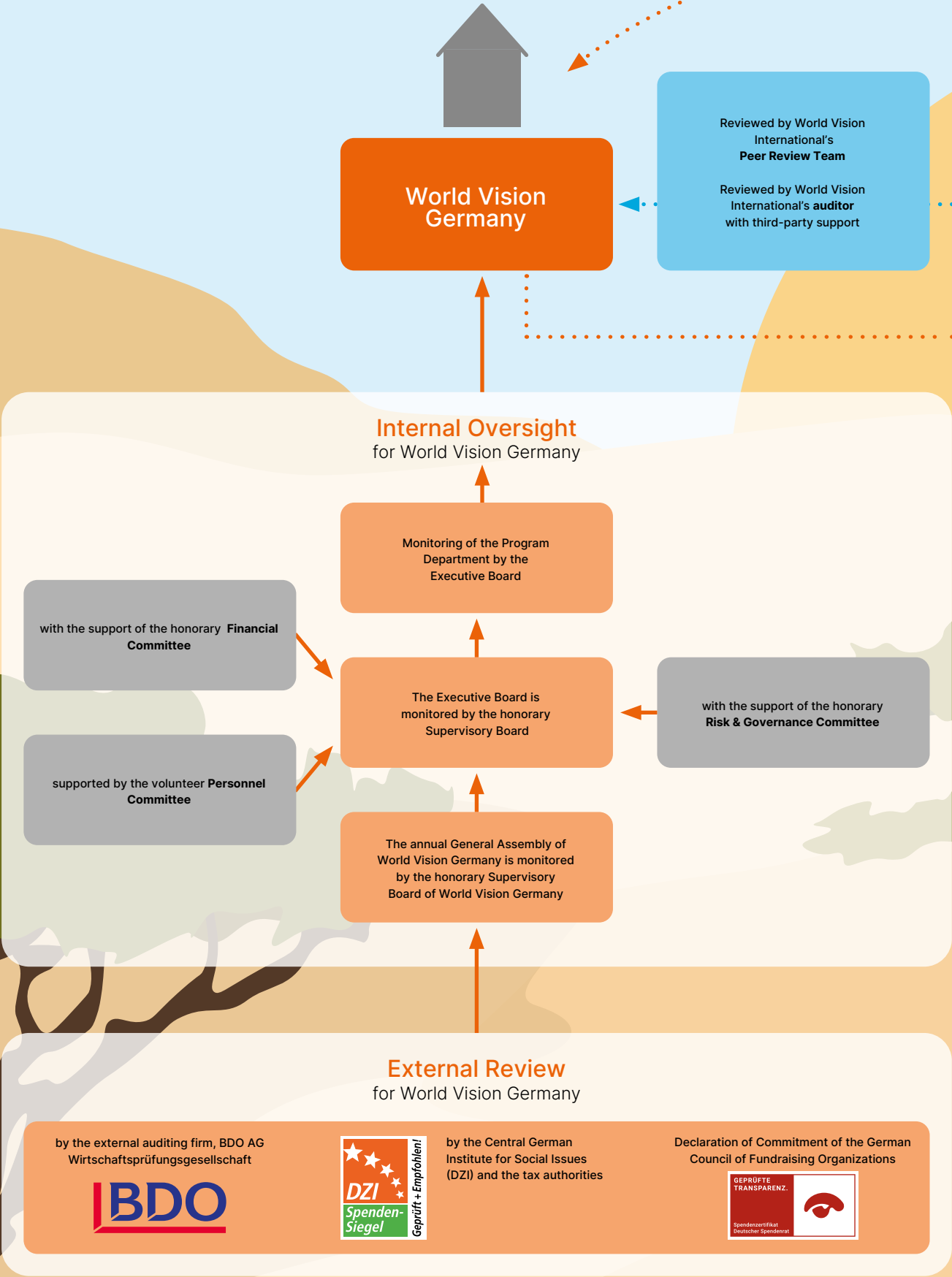
We evaluated 28 projects across the following sectors:

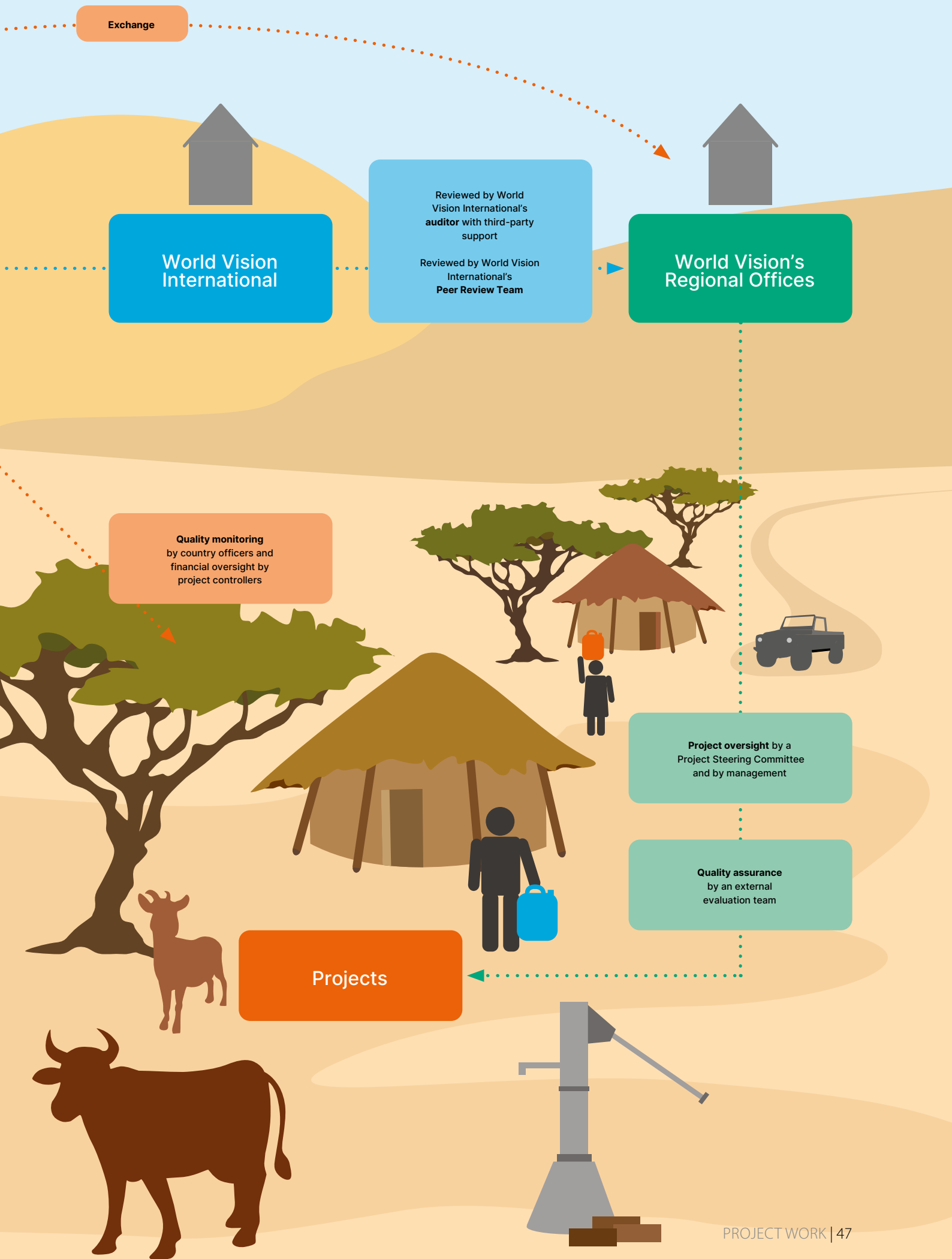
	3	Projects in the sector of Economic Development and Sustainable Livelihoods
	3	Projects in the sector of Education
	3	Projects in the sector of Food security
	7	Projects in the sector of Health and nutrition
	3	Projects in the sector of Child protection
	2	Projects in the sector of Peacebuilding and Social Cohesion
	7	Other projects Including 5 WASH projects

One example of this is the “El Tumbador Program” in Guatemala, in which children, adolescents, and young adults are actively involved throughout the entire program cycle. They participate in decision-making within their families and communities. Targeted measures have also strengthened the participation of young people with disabilities. In addition, the program has brought about positive changes at the community level, such as improved access to education for girls and greater involvement of children and young people in local decision-making processes. These improvements were confirmed by 72% of respondents.

In line with its focus on adopting an inclusive and participatory approach to project conceptualization, World Vision Germany is implementing a tailored strategy for gender equality and the inclusion of people with disabilities. This is based, among other things, on the updated OECD-DAC Guidelines on Gender Equality and the Empowerment of Women and Girls (OECD, 2023) and serves as a framework for planning, implementing, and evaluating the measures.

Control Mechanisms





Effectively Address Risks and Ensure Compliance with Legal 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 permanently 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 tool is the **risk register**. It identifies all of the organization's significant risks, assigns them to the responsible departments, and assesses them. 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. New risks are identified and existing risks are assessed on an ongoing basis. In doing so, 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.

Furthermore, our **development cooperation projects** are assessed individually as part of our risk management process. They are evaluated and thereby assigned a risk classification (high, medium or low). Projects with a high risk rating are monitored by the risk management team during implementation, and a consistent risk management strategy – including risk-mitigation measures – is performed in collaboration with representatives from Project Management and Operational Financial Management.

Risk Management 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.

In order to verify compliance with internal processes and identify errors and weaknesses in its own operations, World Vision Germany has established an **internal audit function**. 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 serves as the interface with Global Assurance & Advisory (GAA), World Vision International's internal audit function, and integrates the information from that function into 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 foundation for this is the **compliance risk analysis**, in which all (legal) areas that must be considered when identifying compliance risks are evaluated in relation to 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 **policy management**. Policy officers are provided with support here as they review and revise policies on a regular basis.

In order to raise awareness among all employees regarding important compliance issues and to help them meet the expectations placed on them, they are guided, trained, and informed as part of a **training program**.

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 system** is designed for this purpose. 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 full range of measures taken to protect children and adults in our program areas from violence, abuse of power, or violations of their rights – whether by staff members, affiliated individuals, 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 our Safeguarding Team

Murda (8) lives with her mother and six siblings in a village in central Kenya

Through a World Vision
Savings Group for
children, 9-year-old
Precious from Zambia
has developed a better
understanding of saving
and managing money





FINANCIAL REPORT



Thanks to this Savings Group in Baiya on the Indonesian island of Sulawesi, Hasna (right) was able to borrow money to open her banana chip business

Financial Report 2025

General Information

As a nonprofit organization, World Vision Deutschland e. V. is required to maintain proper records of its income and expenses, in order to demonstrate that its management has acted in accordance with the provisions of its bylaws and nonprofit law. In addition, World Vision Deutschland e. V. voluntarily prepares both a balance sheet and a corresponding Profit and Loss Account in accordance with the provisions of the German Commercial Code (HGB) applicable to large corporations. The financial statements of the organization for the period ended September 30, 2025 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 (AO) – 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 and Loss Account, revenue is broken down by individual sources on page 59. To provide greater clarity, the “Explanation of the Use of Funds” section on page 61 presents the expenses in accordance with the guidelines of the German Central Institute for Social Issues (see the “Donation Seal” guidelines at dzi.de/downloads), and starting on page 60 further details on expenses for personnel, advertising, and public relations. 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

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. Intangible assets acquired for consideration or created in-house, as well as property, plant, and equipment, are stated at acquisition or production cost, less accumulated depreciation to date and depreciation charged during the fiscal year. Depreciation of non-current assets is calculated using the straight-line method. Low-value assets are written off in full in the year of their addition.

Financial assets recognized under non-current 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 balances at financial institutions are recorded at their face value.

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

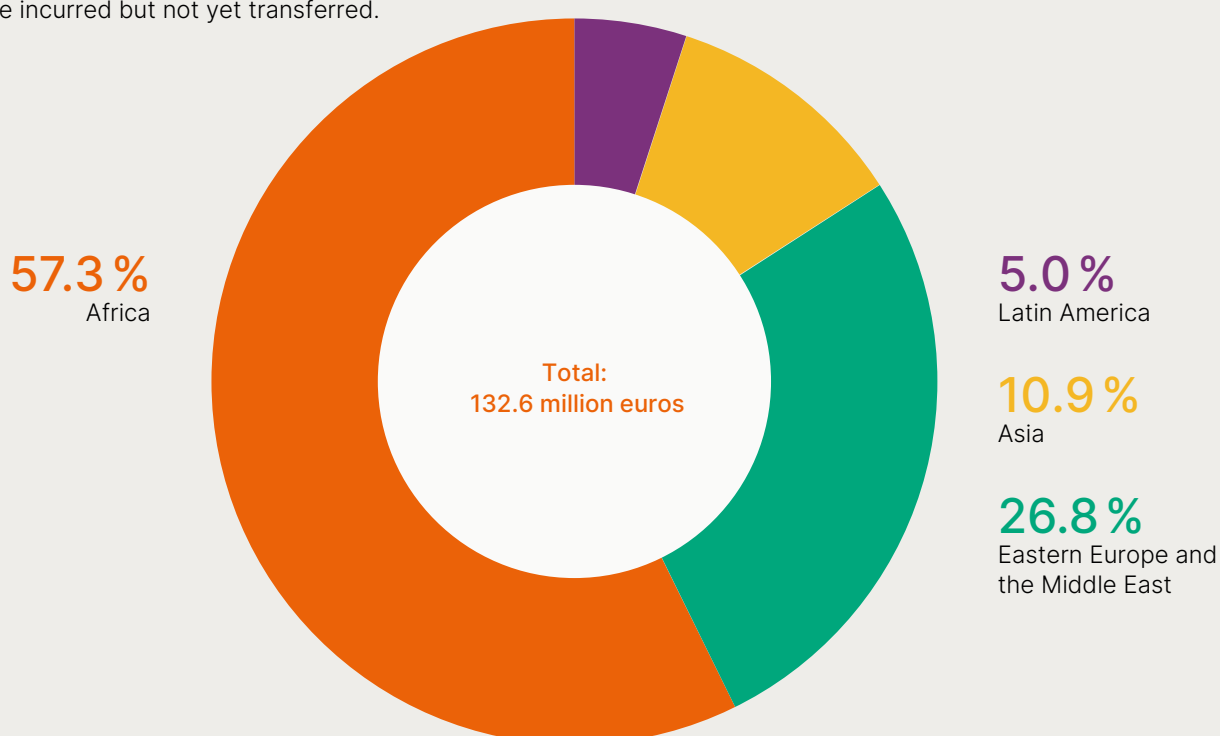
Transfer payments to projects are predominantly made in US dollars while being posted in their euro amounts based on the actual exchange rates. Foreign currency receivables and payables (exclusively in U.S. dollars), as well as corresponding bank balances, are recorded at the exchange rate in effect on the date of acquisition and are revalued, if necessary, as of the balance sheet date.

Donations of materials are valued and reported at their respective documented fair/market values.

Current assets are supplemented by the item "Assets 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 2025

Excluding supra-regional funding; transfer payments not yet disbursed in the field, netted against expenditure incurred but not yet transferred.



Notes to the Balance Sheet

Total assets decreased by 14.9 million euros (18.1%) when compared with the previous year and amounted to 67.5 million euros as of the balance sheet date.

This is primarily attributable to lower balances with banks as of the balance sheet date (-8.6 million euros) and a decrease in receivables from affiliated aid organizations (-5.6 million euros). Project assets also declined (-2.2 million euros), as funds from the previous year were able to be allocated to the projects.

Non-current assets amounting to 13.4 million euros increased by 0.8 million euros when compared to the previous year. The proportion of long-term assets to total assets rose to 19.8% in the fiscal year 2025, primarily due to a decrease in current assets (down 15.6 million euros) when compared with the previous year.

Assets

A. Non-current assets

- I. Intangible fixed assets include licenses and computer software. As of the 2025 balance sheet date, this item amounts to 4.3 million euros (3.5 million euros in the prior year).
- II. Property, plant, and equipment consist primarily of office furnishings and tenant-installed fixtures, as well as the vehicle fleet and IT equipment, and amounted to 0.2 million euros as of the balance sheet date (0.3 million euros in the prior year).
- III. Financial assets consist of loans (0.8 million euros) and long-term securities recognized under non-current assets (8 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 securities held by the asset management firm can be divided into three asset classes: 52.6% of the funds were invested in fixed-income securities, in accordance with the investment policy (at least 40.0%). Additional financial investments were made in stocks (47.2% – maximum 60.0%) and in cash (0.2% – maximum 40.0%). The investments comply with the guidelines of World Vision Deutschland e. V., which places great emphasis on sustainability criteria and, among other things, prohibit any connection to child labor, human rights violations, corruption, disregard for environmental protection, gambling, addictive substances, pornography, and 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 (12.9 million euros). In addition, repayment claims arising from projects that were financed by public funding agencies and had been completed as of the balance sheet date are reported in the amount of 70 thousand euros.
- II. The receivables and other assets amount to 14 million euros as of the balance sheet date. These include receivables from public funding agencies and other nonprofit partners for pre-financed project expenses totaling 12.3 million euros, receivables from affiliated aid organizations totaling 1.3 million euros, and trade receivables totaling 13 thousand euros. Other receivables total approximately 367 thousand euros. All receivables and other assets have remaining maturities of less than a year.
- III. The item “Cash in hand and bank balances” (27 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 decrease in cash and cash equivalents of 8.6 million euros when compared with the previous year is primarily due to lower balances as of the reporting date in funds from donation alliances for humanitarian aid projects and from public donors, resulting from the outflow of prior-year funds into the projects.

C. Deferred Income

Prepaid expenses of 0.1 million euros mainly include expenses for services that economically relate to the following fiscal year.

Equity and liabilities

A. Equity capital

- I. The assigned capital remains unchanged at 1.2 million euros.
- II. The reserves amount to 16.2 million euros on the balance sheet date. In order to fulfill its statutory purpose, the intention is 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,



Esther (on the right in the photo) and her three daughters used to have to walk a long way every day to the nearest water source; today, thanks to World Vision, her village in Malawi has its own water connection

the financing of projects and the maintenance of business operations are ensured. In certain cases, longer project durations (10 to 15 years) and annual transfer payments currently totaling around 169.7 million euros call for a forward-looking approach.

B. Unused donation funds

A total of 25.9 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, 3.4 million euros consists of private donations for disaster relief, allocated as follows: emergency aid for Ukraine (0.9 million euros), disaster relief in Myanmar (0.3 million euros), the global refugee crisis (0.2 million euros), general disaster relief efforts (1.2 million euros), and the famine in Africa and globally (0.8 million euros).

Additional donations and contributions received during the current year – but which have either not yet been forwarded, have not yet been spent locally, or could not otherwise be used in accordance with the bylaws – are reported as "Commitments from funds still to be used for their intended purposes for sponsorship projects,

development cooperation projects, and others" and amount to 22.5 million euros. The decrease of 5.5 million euros is due to the use of funds from the previous year in the projects.

C. Accruals

Provisions (1.3 million euros) include, among other things, future personnel-related expenses (such as for unused vacation days, overtime, and other items) under "Other provisions" (1.3 million euros). (Personnel-related measures), the costs of auditing the annual financial statements, and outstanding invoices as of the balance sheet date; and, with regard to tax provisions (14 thousand euros), additional VAT payments.

D. Liabilities

This balance sheet item mainly includes liabilities due to related aid organizations (12.3 million euros). These consist of project grants from other nongovernmental organizations and cooperation partners (6.4 million euros), as well as outstanding fund transfers for which the project offices have already made advance payments (5.9 million euros). It also includes liabilities to the public sector from project grants (7.8 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 1.9 million euros and other liabilities amounting to 0.5 million euros.

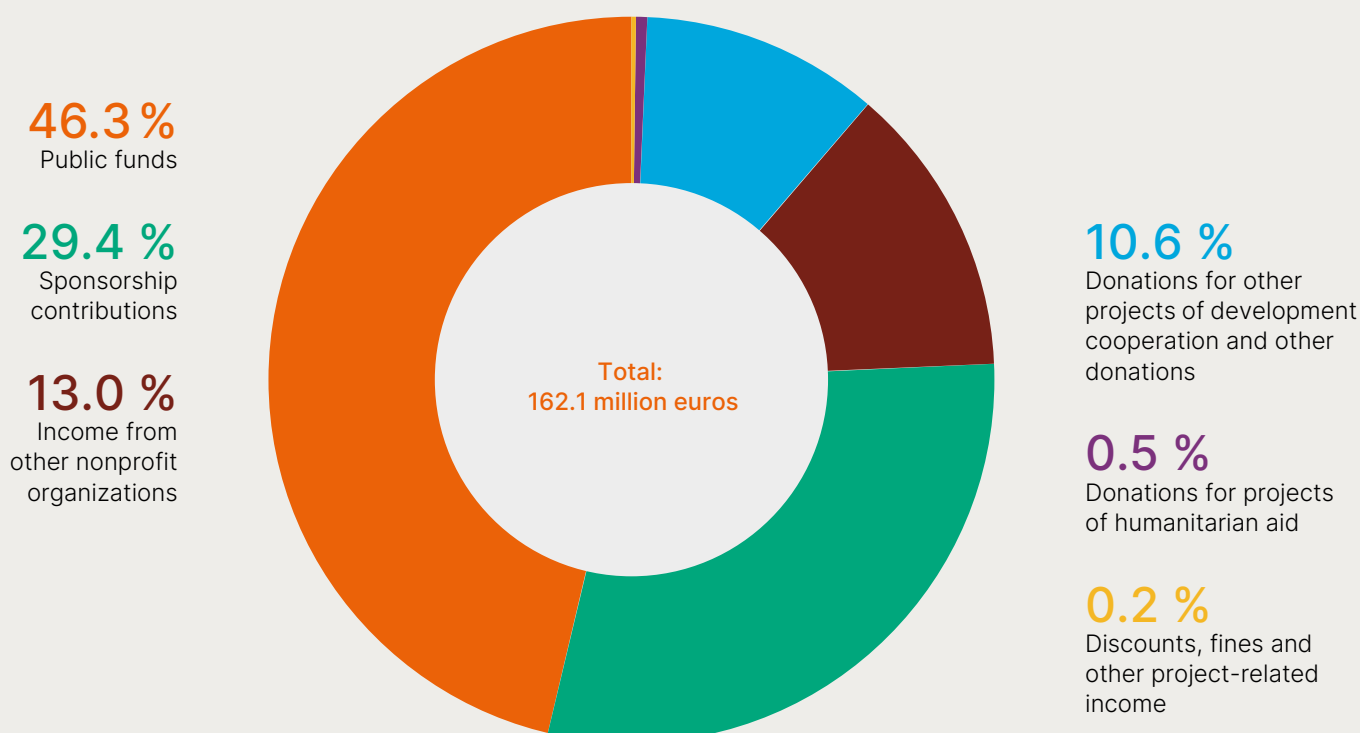
During a World Vision training session, 27-year-old Roster and her husband Steven learned how to make their small-scale farm in southern Zambia more productive



Balance sheet as of September 30, 2025

ASSETS	09/30/2025	09/30/2024	EQUITY AND LIABILITIES	09/30/2025	09/30/2024
A. Non-current assets			A. Equity		
I. Intangible assets	€ 4,328,492	€ 3,526,065	I. Purpose capital	€ 1,176,997	€ 1,176,997
II. Property, Plant and Equipment	€ 198,006	€ 299,921	II. Reserves	€ 16,191,447	€ 16,191,447
III. Investments	€ 8,869,986	€ 8,772,114	III. Net Profit	€ 422,412	€ 280,048
Total non-current assets	€ 13,396,485	€ 12,598,099	Total equity	€ 17,790,856	€ 17,648,492
B. Current assets			B. Donated funds not yet spent		
I. Assets in projects	€ 13,009,379	€ 15,241,410	I. Obligations arising from funds for disaster relief that have yet to be used for their intended purpose	€ 3,359,297	€ 4,508,893
II. Receivables and other assets	€ 13,988,757	€ 18,849,842	II. Commitments arising from funds still to be used for their intended purposes, such as sponsorship projects, development cooperation projects, and others.	€ 22,530,926	€ 27,971,565
III. Cash on hand and balances at financial institutions	€ 26,978,717	€ 35,545,880			
Total current assets	€ 53,976,852	€ 69,637,132	Total project liabilities	€ 25,890,223	€ 32,480,457
C. Prepaid expenses	€ 126,628	€ 137,366	C. Provisions	€ 1,345,514	€ 2,287,055
			D. Liabilities	€ 22,473,372	€ 29,956,592
Total ASSETS	€ 67,499,965	€ 82,372,597	Total EQUITY & LIABILITIES	€ 67,499,965	€ 82,372,597

Income by source of funds 2025



Notes to the Profit and Loss Account

A note regarding comparisons 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 revenues

During this fiscal year, World Vision Deutschland e. V. reported total income of 163.2 million euros (see “Total revenue” on page 59).

I. Donations, similar revenue, and grants received during the fiscal year

Income from non-profit activities for the fiscal year 2025 decreased by 24.5 million euros when compared to the previous year, totaling 162.1 million euros.

At 47.6 million euros, sponsorship contributions continue to be the most important source of income in private donations. This figure includes 2.3 million euros in income from other nonprofit organizations.

Donations for other development cooperation projects and other donations totaling 17.2 million euros (17.0 million euros in the prior year) consist primarily of project-related donations (additional donations from sponsors, topic-specific donations, and philanthropic support), as well as donations pertaining to so-called “fragile contexts” (promoted under the term “Childhood Savers”). In addition, 7 thousand euros in fines were received during the current fiscal year, as well as other income totaling 309 thousand euros.

Private donations for humanitarian aid projects amounted to 1.2 million euros and thereby represent a slight increase of 0.5 million euros

from the previous year’s figure. This income depends largely on the occurrence of disasters and humanitarian emergencies and is, therefore, volatile in nature. In 2025, income consisted primarily of donations for the global hunger crisis (0.3 million euros), emergency aid for Myanmar (0.3 million euros), emergency aid for Lebanon (0.1 million euros), and various other appeals and general disaster relief (0.7 million euros).

In 2025, grants from public funding agencies declined by 6.7% to 75.2 million euros. More information on the various public donors is provided in the “Publicly funded projects” section on page 38.

Income from other nonprofit organizations fell by 17.9 million euros to 21.0 million euros compared to the 2024 fiscal year. This is due, in particular, to the absence of one-time effects from previous years resulting from the partnership with “Aktion Deutschland Hilft e. V.” and in connection with the Ukraine crisis.

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. Revenue from asset management

Revenue from asset management (0.9 million euros) consists primarily of proceeds from sponsorship agreements (0.1 million euros), as well as interest income and income from financial investments (0.8 million euros).

III. Revenue from economic activity

Revenue 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 0.2 million euros to cover personnel expenses and costs of materials in the 2025 fiscal year.



Revenue in fiscal years 2025 and 2024

	FY 2025		FY 2024	
	Amounts	Percent	Amounts	Percent
Project-related activities				
Sponsorship contributions	€ 47,646,438	29.4%	€ 49,575,727	26.5%
Donations for other development cooperation projects / Other donations	€ 17,157,573	10.6%	€ 17,015,492	9.1%
Donations for projects of humanitarian aid	€ 844,157	0.5%	€ 503,086	0.3%
Total donations	€ 65,648,169	40.5%	€ 67,094,306	35.9%
Public grants	€ 75,159,221	46.3%	€ 80,554,291	43.2%
Income from cooperation partners	€ 21,017,642	13.0%	€ 38,854,425	20.8%
Contributions from fines	€ 6,500	0.0%	€ 16,700	0.0%
Other project-related income	€ 309,436	0.2%	€ 122,491	0.1%
Total project-related income	€ 162,140,968	100.0%	€ 186,642,213	100.0%
Use of funds from the previous year	€ 32,480,457		€ 41,083,848	
Funds of the fiscal year not yet spent	€ 25,890,223		€ 32,480,457	
Total revenue from directly related activities	€ 168,731,203		€ 195,245,604	
Indirectly related and non-project-related activities				
Asset management	€ 889,466		€ 1,079,852	
Business operations	€ 217,458		€ 289,945	
Total revenue	€ 169,838,127		€ 196,615,400	
Total income for the fiscal year *	€ 163,247,893		€ 188,012,009	
Income received from private donors (Total of donations + contributions from fines)	€ 65,654,669		€ 67,111,006	

* 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).

Women in Guatemala process cocoa beans into chocolate, helping to support their families; they were able to build this business with the help of a World Vision Savings Group



Notes to the Use of Funds

World Vision Deutschland e. V.'s total expenses in the 2025 fiscal year amount to 169.2 million euros.

- I. The project expenses represent the largest item with a volume of 144.4 million euros and make up 85.6 % of total expenses in the non-profit segment.
- a. 137.3 million euros go directly to the funding of projects. The amount is composed of the following:
 - Transfers of private-sector income, including partnership agreements: 64.2 million euros
 - Transfers of public funds received: 73.1 million euros.

For more information on the public funding agencies and the project countries, see pages 39–41 (ÖMI) and pages 20–21 (country table).

The amount of the transfer payments is adjusted based on the current situation in the project country and the project's progress. 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 5.6 million euros in the 2025 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 topics pertaining to development cooperation, and is actively involved in campaigns. This type of activity is an independent statutory goal of the organization. 1.5 million euros were spent for this purpose in the 2025 fiscal year.
- II. The expenses for administrative, support and management activities in the amount of 24.4 million euros correspond to 14.4 % of the total expenditure and are adequate according to DZI guidelines. Of this amount, advertising and general public relations expenses were 20.1 million euros. The amount is broken down as follows:
 - a. Donor acquisition cost: 18.1 million euros (10.7 % of total expenses).
 - b. Sponsor and donor support: 2.0 million euros (1.2 % of total expenses).

When assessing the appropriateness of advertising expenditure, it must be taken into account that these funds are used solely to generate fundraising income (not for grants from public funding sources or transfers from other nonprofit organizations).

At World Vision Deutschland, this ratio (known as the "advertising cost ratio" according to DZI guidelines) has averaged 23.9% over the past three years (21.5% in the previous year).

Administrative expenses relate to the organization as a whole to ensure the basic functions of operational organization and processes. At 4.3 million euros, this corresponds to a 2.5 % share of total expenses.

Personnel expenses

Personnel expenses for salaries and non-wage labor costs totaled 11.7 million euros, with an average of 160 employees (converted to full-time equivalents), 20 of whom held management positions. The weekly working time per FTE was 40 hours.

During the past fiscal year, the two members of the Executive Board – Janine Lietmeyer (since March 2024) and Christoph Hilligen – served in full-time positions. The total compensation for the Executive Board (gross annual salary and all fringe benefits) amounted to 368 thousand euros for this period. Salaries are not published by recipient for data protection reasons.

Employees of World Vision Germany are generally remunerated based on the German Civil Service Collective Agreement (TVÖD = Tarifvertrag für den öffentlichen Dienst). In the fiscal year 2025, gross annual salaries (per full-time employee), including the 13th-month salary, were generally distributed as follows:

- Division managers and department heads: 87–108 thousand euros.
- Team leaders and experts: 43–81 thousand euros
- Assistants and administrative staff: 38–54 thousand euros.

Expenses for advertising and public relations work

Advertising and general public relations expenses for the fiscal year 2025 amounted to 18.1 million euros. Of this amount, 2.2 million euros were allocated to media advertising (print, Internet,

radio, and TV), 0.4 million euros to publications and mailings, and 15.5 million euros to other advertising activities – including personnel costs. The latter include, among other things, direct outreach campaigns to recruit new donors (e.g., “face-to-face”) and external support for donor relations.

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. Service providers in the field of direct outreach (“face-to-face”) pay performance-based compensation that, in accordance with DZI guidelines, is less than 50%. 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

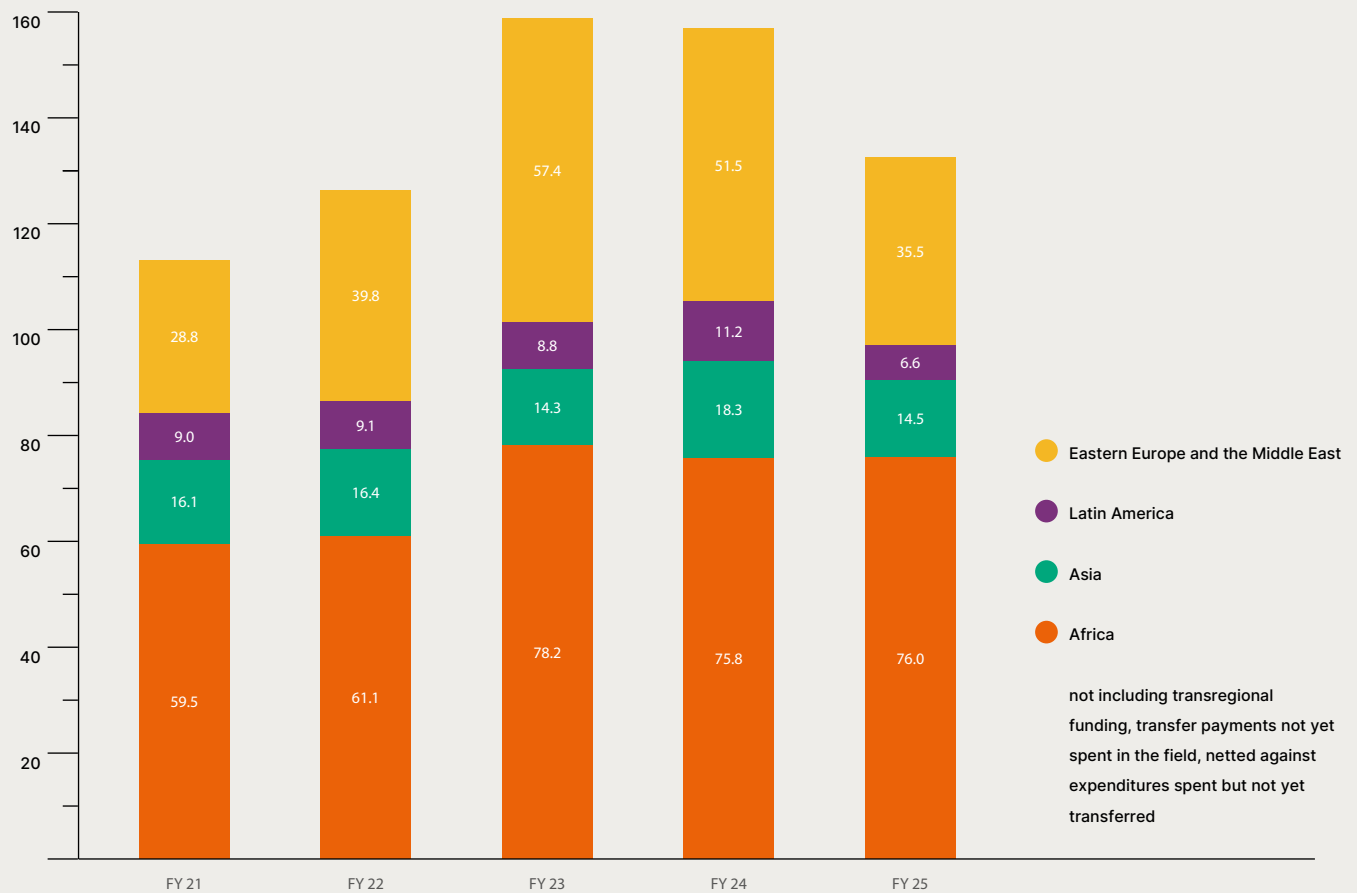
100,000 euros will be withdrawn from reserves in the 2025 fiscal year. The 2025 net income of 142.4 thousand euros will be carried forward to the new fiscal year after being offset against the prior year’s loss.

Use of funds in fiscal years 2025 and 2024

	FY 2025		FY 2024	
	Amounts	Percent	Amounts	Percent
I. Project expenses				
a) Project funding	€ 137,270,217	81.3%	€ 167,343,976	85.3%
b) Project support	€ 5,641,949	3.3%	€ 5,676,183	2.9%
c) Campaign, educational, and public relations activities in accordance with the bylaws	€ 1,515,502	0.9%	€ 1,378,667	0.7%
Subtotal	€ 144,427,667	85.6%	€ 174,398,826	88.9%
II. Expenses for administrative, ancillary, and support activities				
a) Advertising and general public relations, sponsorship and donation management	€ 20,098,366	11.9%	€ 17,327,391	8.8%
b) Administration	€ 4,290,200	2.5%	€ 4,495,525	2.3%
Subtotal	€ 24,388,566	14.4%	€ 21,822,915	11.1%
Total expenses, project-related activities	€ 168,816,233	100.0%	€ 196,221,742	100.0%
III. Other expenses, non-project-related	€ 381,665		€ 333,955	
Total expenses	€ 169,197,898		€ 196,555,697	
Addition to/withdrawal from reserves (acc. to P&L)				
Withdrawals from reserves	€ 100,000		€ 100,000	
Additions to reserves and assigned capital	€ 100,000		€ 0	
Profit/Loss	€ 142,364		€ 159,703	
Total after addition to/withdrawal from	€ 169,340,262		€ 196,615,400	

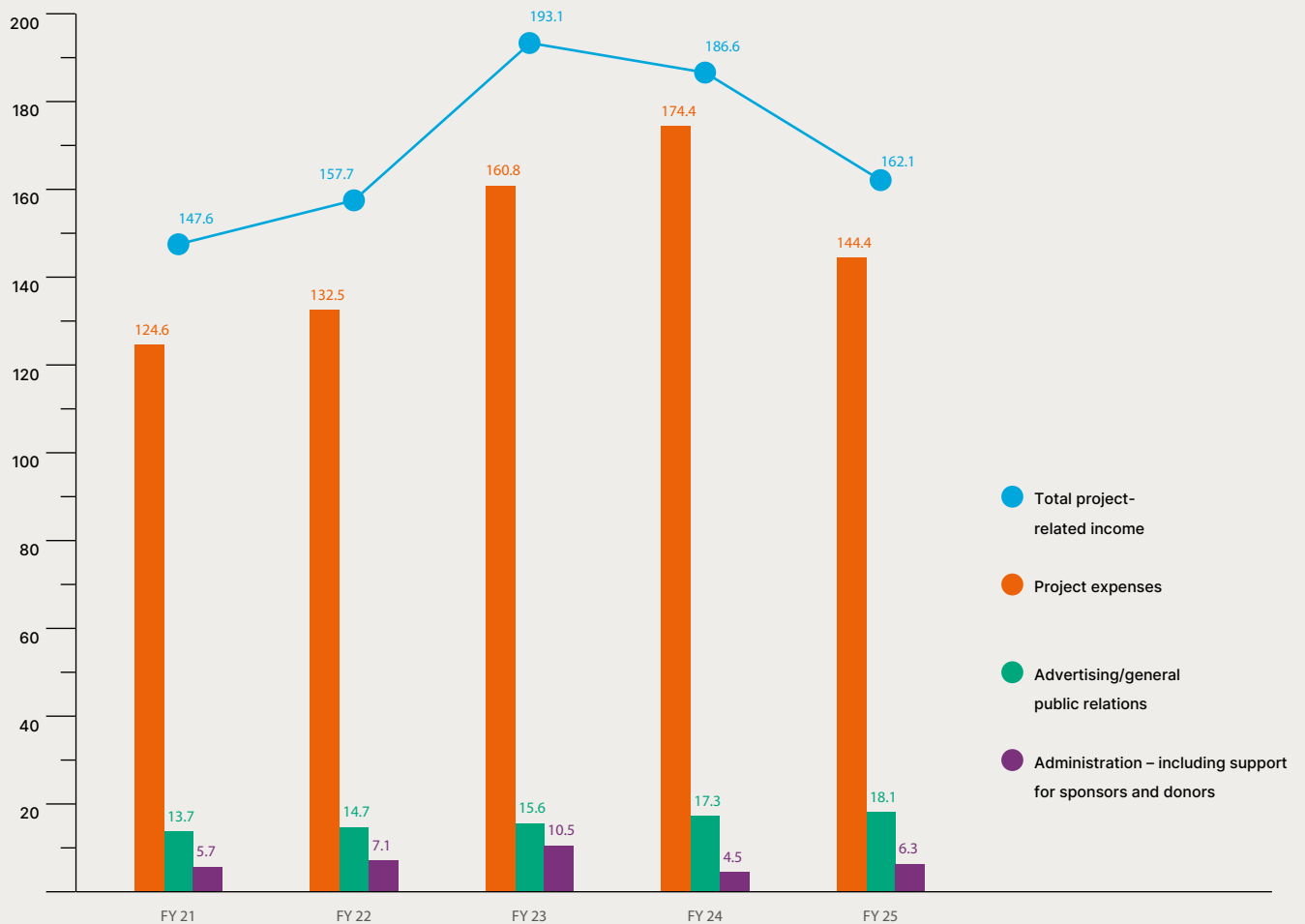
Project funding by region, FY 2021–2025

(in million euros)

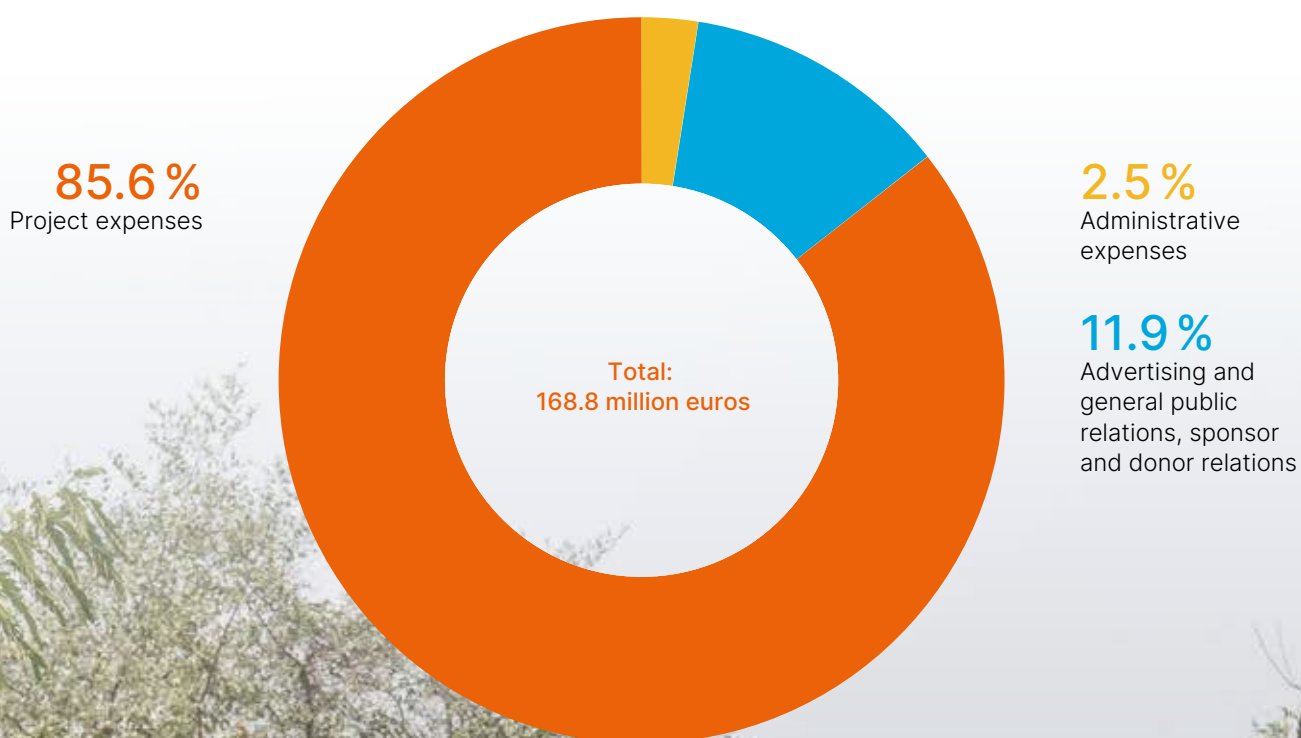


Expenses and income, project-related activities, FY 2021–2025

(in million euros)



Funds used for project-related activities in the 2025 fiscal year



Ever since World Vision secured a water supply for their village, Faith (12, right) and her sister Isabel (8) have been able to go straight to school every morning instead of having to take a detour to the water source

Membership in the German Council of Fundraising Organizations

World Vision Germany is a member of the German Council of Fund raising Organizations (Deutscher Spendenrat, DSR), which aims to uphold and promote ethical principles in fund raising for charitable purposes in Germany and to ensure the proper handling and management of donations through voluntary self-regulation. As a member of the German Donations Council (Deutscher Spendenrat e. V.), we are required to adhere to the following quality assurance guidelines.

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 2024 to 2026.

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

We furthermore commit to publishing our Annual Report no later than nine months after the end of our fiscal year. Our Annual Report provides truthful, transparent, understandable and comprehensive information. It contains an activity/project report on general framework conditions, services rendered, and describes developments as well as trends in our organization's field of activity. Our annual financial statements (including management report) are audited. Our four-segment account is prepared in accordance with the requirements of the German Council of Fundraising Organizations, the applicable guidelines of the German Institute of Public Auditors (IDW) and the tax principles applicable to non-profit organizations.

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

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

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

Audit Opinion

The financial statements of World Vision Deutschland e. V. were audited by BDO AG Wirtschaftsprüfungsgesellschaft. You can view the corresponding audit report here:

worldvision.de/Bestaetigungsvermerk_Abschlusspruefer.pdf

Agnes has learned from World Vision how to support herself and her family; the 60-year-old lives with four grandchildren



Strategy and Outlook

World Vision Deutschland e. V. faces the challenge of adapting to constantly changing global conditions while simultaneously finding innovative ways to strengthen its efforts on behalf of the world's most vulnerable children. In addition to our presence in crisis-affected areas, targeted programs to implement preventive measures in the areas of education, health, and food security will continue to be the focus of our work. Through our work, we aim to combat poverty and inequality in a sustainable fashion and, in addition to providing emergency assistance, create opportunities for a better future for children who have been displaced together with their families.

The 2026 fiscal year will be marked by a decline in public funding. At the same time, the donation market remains challenging. By making the best possible use of the resources and capacities at our disposal, we strive – despite these developments and challenges – to have a positive and lasting impact on the lives of millions of children and their families worldwide.

Changes in the Conditions Governing our Work

Humanitarian aid and development cooperation are currently facing a period of profound upheaval. The global political landscape has become even more challenging in recent years: ongoing and new conflicts, increasing geopolitical rivalries, and the growing fragmentation of the international order pose significant challenges to multilateral cooperation. At the same time, growing humanitarian needs – triggered by crises, the effects of climate change, and state fragility – are placing significant pressure on existing systems.

Added to this is a noticeable shift in public budget priorities. In many donor countries, funding for

development cooperation and humanitarian aid is under increasing pressure to be consolidated, while simultaneously, short-term security and migration policy considerations are taking center stage. At a European level also, discussions regarding the Multiannual Financial Framework (MFF) and the future design of external financing instruments are shaping the outlook for the coming years.

Against this backdrop, World Vision Deutschland e. V. must address these challenges with a clear focus on efficacy, a targeted prioritization of areas of action, and the continuous development of its partnerships and funding approaches.

One key factor in our stability remains the trust that our donors and institutional partners place in the quality and impact of our work. This trust enables us to provide reliable assistance even amid increasingly volatile conditions, and to create sustainable prospects for children and their families.

Our program work

The year 2025 has clearly shown that humanitarian crises do not diminish simply because budgets are cut. Conflicts, climate shocks, and epidemics unfold regardless of global budget decisions. In a year marked by significant funding shortfalls, World Vision's ability to respond quickly was the result of long-term investments in its presence, partnerships, and local capacity. Flexible resources enable us to respond quickly to shifts in demand and mitigate escalations. Nevertheless, demand remains high and is expected to continue to rise. And our commitment to taking effective action is no different.

It is precisely against this backdrop that we will adapt and further develop our long-term commitment to development cooperation, as well as our emergency relief efforts in line with needs in the coming year. Monitoring the impact and achieving demonstrable results are important priorities for us in all our projects. 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.

There is a particular focus on work in unstable countries and so-called “fragile contexts”, as that is where the needs of children and their families are greatest. The German public must not lose sight of forgotten crises – including famines and massive refugee flows in many countries. In this context, we will address the ongoing challenges of climate



It rained last night: Nita, a 15-year-old from Cambodia, rides her bike to school along muddy paths

change by strengthening disaster preparedness and environmental protection, in order that people do not lose their livelihoods and habitats in their home countries.

Our Political Work for a Better Future

World Vision Germany is a recognized and influential voice of civil society in the national political landscape when concerning issues of humanitarian aid and development cooperation. Our Advocacy Team works closely with key policymakers to improve the policy environment for children around the world. Key issues here include the rights and needs of children in so-called “fragile contexts”, particularly hunger, health, child protection, and children’s rights.

Through targeted advocacy work, the team helps bring our concerns as a children’s charity to the attention of policymakers, in order to effectively support World Vision’s mission and vision. In doing so,

we are working closely with our program teams and our international World Vision partners to leverage synergies and best advance the strategic goals of the organization as a whole.

Financial Planning

The geopolitical environment will remain challenging in the fiscal year 2026 and beyond. Nevertheless, we would like to stabilize our income at the current level, in order to ensure continued support for the children in the project countries. We continue to expect that our partners’ income – primarily for Ukraine – will decline. We expect that funding from public donors will decline slightly due to the prevailing political situation. One focus is on targeted marketing activities designed to generate moderate increases in donation income. Strict cost discipline is envisaged for administrative expenses, and the administrative function is benefiting from the investments made in automating routine processes.

Budget plan for FY 2026–2028

(in million euros)

Income	FY 26	FY 27	FY 28
Donations	74.6	75.4	76.5
Public grants	65.7	65.3	65.3
Income from cooperation partners	13.4	11.0	10.0
Other income	0.7	0.7	0.8
Total income	154.4	152.4	152.6
Expenses according to DZI criteria			
Project funding	118.0	118.0	118.6
Project support	5.8	5.0	4.6
Statutory campaigns, education and public relations work	1.9	1.0	1.0
Advertising/general public relations	22.5	22.5	22.5
Sponsor & donor services	2.1	2.0	2.0
Administrative expenses	3.9	3.9	3.9
Total expenses	154.4	152.4	152.6

WORLD VISION



Children in Malawi playing together; in their community, World Vision supports them and their families through a variety of initiatives in the areas of water, nutrition, education, and health



Sovanny (9) and her 13-year-old brother Sregnun live in one of Cambodia's poorest regions; in the project area, children like them receive support from World Vision sponsors



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 Identity

World Vision is a global network that is guided by Christian values and consists of numerous nationally independent organizations. World Vision is not affiliated with any church and is non-denominational; that is, it is neither evangelical, Catholic, nor Protestant. World Vision Germany is committed to the following core values, which are intended to guide our actions as an organization: love for others, determination, partnership, and professionalism.

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 30 and 77.





Child marriage is still common in the community where 8-year-old Murda lives in Kenya; thanks to World Vision's child protection classes, the girl knows her rights and has learned to assert them



top:
Children in Rwanda learning together. Thanks to World Vision, they and their families now have access to clean drinking water right in their village.



right:
Sisters Cynthia (left) and Isabel (center) are playing with a friend in front of their house in Malawi

Notice of Exemption and Tax ID

World Vision Deutschland e. V. – headquartered in Friedrichsdorf – has been recognized by the Bad Homburg Tax Office as an organization that is exclusively and directly eligible for tax benefits and serves charitable and benevolent purposes. The most recent exemption notice available, issued pursuant to Sections 51 et seq. German Tax Code (AO), is dated May 20, 2026 (tax ID number 03 250 99188). The organization is registered in the Register of Associations with the Bad Homburg District Court.

Excerpt from the Bylaws

Section 2 Purpose of the Association

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 bylaws 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 the complete bylaws here:
worldvision.de/satzung

You can find this Annual Report, as well as reports from previous years, here:
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. In the fiscal year 2025, two new members joined the association; three members left, so that as of September 30, 2025, the General Assembly consisted of a total of 36 people.

Its responsibilities include electing the Supervisory Board, accepting the Annual Report, approving the audited financial statements, deciding on the admission and expulsion of members, amending the bylaws, and granting discharge to the Supervisory Board and the Executive Board. 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. In March 2025, Ariane Massmann stepped down as a member and Chair of the Supervisory Board. Dr. Andre Carls was newly elected to the Supervisory Board. As a result, the Executive Board of World Vision Germany once again consisted of seven members in the fiscal year 2025.

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

The Supervisory Board convened four times in 2025. The members of the Supervisory Board do

not receive any compensation for their volunteer work; however, the association reimburses them for documented expenses. The Chair of the Supervisory Board receives, under the provisions of Section 3, No. 26a German Income Tax Act (EStG), a lump-sum volunteer allowance of 840 euros.

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. A Marketing Committee was newly formed at the start of the new fiscal year.

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. In the fiscal year 2025, the Finance Committee, consisting of four members, held a meeting three times.

HR Committee

In the fiscal year 2025, the Personnel Committee consisted of three members. 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 four times in fiscal year 2025.

Risk & Governance Committee

The Risk and Governance Committee deliberates on the association's internal control and risk management system, gathers information about the association's existing risks, and further develops governance principles for the association. The Risk and Governance Committee consisted of four members and met three times during fiscal year 2025.

New Members Committee

The New Members Committee coordinates the search for new members and actively supports the 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 met twice during fiscal year 2025; in addition, discussions were held with potential candidates.

Marketing Committee

The Marketing Committee – newly established in 2025 – regularly monitors the development and implementation of activities in the various marketing focus areas in accordance with the approved marketing strategy.

Executive Board

Janine Lietmeyer and Christoph Hilligen serve on the Executive Board of World Vision Deutschland e. V. The full-time Executive Board is responsible for the day-to-day management of the association and represents the organization to the outside world.

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

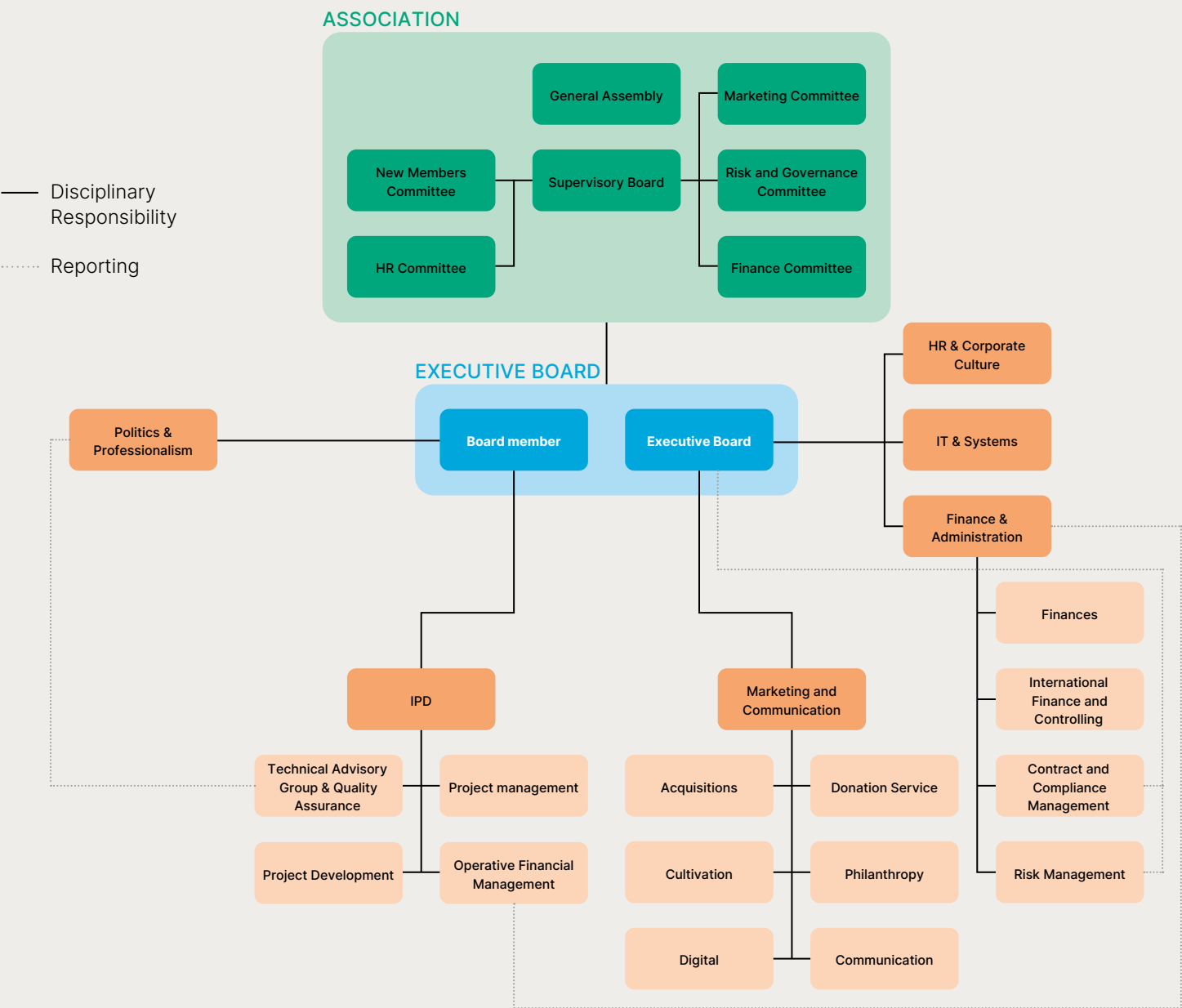
and the annual report. The Executive Board forms the connecting link to the Supervisory Board and participates in its meetings without, however, having voting rights.

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 24 members as at the end of the 2025 fiscal year. At the meetings convened by the Executive Board, the Board of Trustees discusses general matters concerning the organization, offers suggestions, and makes recommendations.

Organizational chart of World Vision Germany

Association bodies and departments
Version as of December 2025



World Vision International - Organization

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



This boy from an Indonesian village is a World Vision sponsored child; he spends his lunch break at school balancing on stilts

Council

- Supreme body of the World Vision partnership
- Almost all World Vision offices are represented
- meets every three years; the most recent meeting was in Mexico in 2025
- analyzes World Vision's current challenges and overarching strategies
- Advises the International Supervisory Board

International Supervisory Board

- Convenes twice a year
- The current Chairman is the Canadian, Drew Fitch
- Appointment and Removal of International Executive Personnel
- 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 in 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



Aisha is 13 years old; before World Vision secured a water supply for her village in Kenya, she had to walk a long way every day to fetch water for her family

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.



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

Foundation assets in EUR, as of	2025	2024
Foundation capital	100,000	100,000
Endowments	1,642,806	1,642,806
Endowment fund	927,765	716,826
Trust assets	686,194	603,573
Inheritances and estates	2,380,696	1,904,130
Other equity	1,582,369	1,482,369
Total	7,319,830	6,449,704

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.



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.



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.



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.



DeGEval – Gesellschaft für Evaluation e. V.

The association pursues professionalization, brings together perspectives, and promotes information and exchange in the evaluation area.



Aktion Deutschland Hilft (ADH)

Numerous German aid organizations have joined forces in this emergency aid alliance to provide coordinated and effective assistance in the event of a disaster.



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.



Aktionsbündnis gegen AIDS (Alliance against AIDS)

This coalition represents more than 100 NGOs working to combat HIV and AIDS, as well as more than 280 grassroots groups in Germany.



Global Partnership for the Prevention of Armed Conflict (GPPAC)

A global network of civil organizations committed to peace-building and conflict prevention.



National Coalition Germany - Network for the Implementation of the UN Convention on the Rights of the Child e. V. (NC)

This coalition of more than 115 organizations and associations active throughout Germany advocates for the realization of children's rights in Germany and draws attention to shortcomings in the implementation of the UN Convention on the Rights of the Child in Germany.



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.



Association of German Non-Governmental Organizations for Development and Humanitarian Aid

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



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.



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.



Concord

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

Actually,
you shouldn't feel sorry
for someone at all; it's better
to help them.

Maxim Gorky, writer





Thanks to World Vision, Christine's community in Zambia has a new well with clean drinking water; it is located right next to the house where the 9-year-old lives with her family

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