

Annual Report 2022

How you bring love to life

Give your food to the hungry and care for the homeless. Then your light will shine in the dark...

Isaiah 58:10 CEV

You supported 406,173 people...



BLESSINGS FOR BURUNDI

Before your help through ALWS, and our partner LWF Burundi, these children barely had enough to eat. Now, thanks to training in modern farming methods, mum Josephine earns enough to provide two meals each day <u>plus</u> build a new house. *See page 15*

HOME AWAY FROM HOME

In 2022, people like you supported 198,242 people forced from their homes by conflict, poverty or natural disaster. Your ALWS action helped ensure they were welcomed as guests, and supported with food, safety, shelter and school. Thank you! *See pages* 7-10





MAKING THE MOST OF MYANMAR

A military junta has ruled Myanmar since February 2021, making it one of the most challenging places on earth to work. Through ALWS, in 2022 you reached 87,170 people inside Myanmar ... and 22,638 people forced to flee to Bangladesh. *See pages 16 – 19*

BREAKING DOWN BARRIERS

Too often, people with disabilities are overlooked or suffer discrimination. Your ALWS action helps make sure these people aren't forgotten. In 2022, you supported 3,859 people with disabilities to enjoy their human rights and make the most of their skills. *See throughout*





... and you helped 267,279 people hurt by disasters!



God's light shining through you

What a blessing it has been to join ALWS as Executive Director in September 2022!

After a lifetime of leadership in business and the air force, I count it a God-given privilege to now have the opportunity to serve my church in her ministry of international aid and development.

Leading ALWS has meant sometimes swapping my business suit for gum-boots, and standing knee-deep in river mud planting mangroves - but what a joy to witness the energy and hard work of the people you support!

It was when I stood in front of a Grain Bank in remote rural Nepal, (provided by Australians through ALWS *Gifts of Grace*), that I realised how life-changing our ALWS action is as we work together to bring love to life.

The Grain Bank enables the most vulnerable members of the community to take out low-cost loans of grain to sustain them through challenging times, and support them to become self-sufficient.

This was just one of many innovative initiatives implemented by the Lutheran Community Welfare

Society of the Nepal Evangelical Lutheran Church, guided by our ALWS partner LWF Nepal.

This development work, where we seek to **include**, **protect and support those who are most vulnerable and in danger of being forgotten**, is the core focus of ALWS programs in many countries of the world.

However, in 2022 there were significant conflict and climate events leading to **record numbers of people being forced to flee** in Ukraine, Myanmar, Afghanistan and Ethiopia.

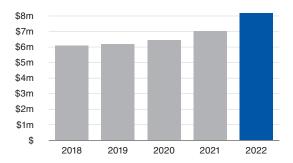
Moreover, the five-year drought in the Horn of Africa is leading to a death every 48 seconds.

ALWS has responded with real and proportional increases in contributions to these **humanitarian** and protracted crises.

continued over page ...



ALWS International Programs



Supported by the Australian Government and people like you, in 2022 ALWS provided more than \$8 million worth of aid, in 15 countries. A 16% increase on 2021 - thank you!

We supported the **Help Fight Famine** public appeal to raise the public's awareness and support, and we continue to advocate for increased government contribution to aid in order to match the levels of other OECD countries.

ALWS remains focused on being a trusted bridge between generous-hearted people and the most vulnerable and forgotten.

In 2022, that bridge was in action when more than 700 students from across South Australia joined a **Walk My Way** at Victor Harbor to support refugee children to go

to school ... when church ladies guild cake stalls raised funds for food packages in Somalia ... where farmers donated grain to supply farm irrigation in Nepal ... where a tradesman moved by a story about a father who had lost his child donated for the earthquake in Turkey.

These people are the heart and soul of ALWS - the foundation of all our work around the world.

Our 2022 Annual Report takes you into the heart of this work, so you can meet the people you help, see the power of partnership, and understand the facts and figures that drive the impact you make.

Your strong support means we can strategically diversify our supporter base, so more people can join you in your life-transforming ALWS work.

As we do, I take confidence from seeing the commitment and capability of the ALWS team and the international organisations we partner with.

Thank you, donors, for your support, encouragement and prayers. Thank you, Australia, for your funds through the government aid program. Thank you, staff, Board and volunteers, for your unstinting dedication.



May God's light keep shining through you.





ALWS Commitment to Gender Equality, Disability and Social Inclusion

Working with our overseas partners, ALWS affirms our commitment to addressing gender inequality, disability and social inclusion.

In 2022 we focused on supporting our partners to institutionalise gender policies and tools to support gender justice, and further hone partner field staff capacity on doing gender analysis and transformational gender programming.

This focus was based on evaluations that showed the need to shift gender justice programming from focusing only on women's empowerment to implementing transformative approaches. ALWS is also facilitating cross-learning between and among partners, in their own contexts and project cycles.

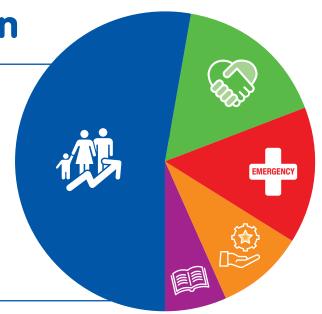
ALWS next aims to strengthen our partners' capacity on disability and social inclusion, as well as on environment and climate change and Disaster Risk Reduction.

Your 2022 ALWS Action

YOUR IMPACT

- Development Programs \$4,306,738
- Protracted Crisis \$1,350,663
- Humanitarian Crisis \$1,180,647
- Program Support Costs \$792,632
- Community Education \$521,071

TOTAL: \$8,151,751



YOUR EFFICIENCY

- Fı
 - Fundraising* 8.8%
- Administration* 6.6%

* 'Overheads' are administration and fundraising costs as defined by the ACFID Code of Conduct. Percentages are calculated from total 2022 disbursements. The 5 year average is 15.4%. ALWS aims to minimise overheads as much as possible without affecting services. Refer to full financial statements later in this report. Funds and other resources designated for the purpose of aid and development are used only for those purposes and are not used to promote a particular religious adherence or to support a political party, or to promote a candidate or organisation affiliated to a particular party. Your Impact 84.6%

USTRALIAN LUTHERAN WORLD SERVICE **2022 ANNUAL REPORT**



ALWS Theory of Change

Our goal

Increasingly, the targeted most vulnerable people thrive in inclusive communities, where they exercise their agency and realise their rights to dignity, justice, safety, opportunity and resilience

Positive change

Livelihoods

Agriculture, Fishing, vocational training, raising livestock, credit etc

Protection & Social Inclusion

Awareness campaigns, psychosocial support, trainings, linkages, support

Quality Services

Education, water, food, health and nutrition, leadership training

Lifesaving Assistance

Emergency responses across the globe

Approaches

- Local analyses inform locally-developed programs
- Human Rights-Based Approach principles are applied across development and emergency response programs that are integrated
- Acute and Sudden Onset Emergency approaches apply international standards and principles

Support streams

Long-term development & protracted humanitarian crises grants

Network Support Funds Cross-cutting Grants (Gender, Disability and Social Inclusion, Environment) Acute & Sudden Onset Emergency Response funds

ALWS and partners work together on good practice programs

Positive change

Strengthened organisational and development capacities

Strengthened
Acute and Sudden
Onset Emergency
Response
capacities

Strengthened networks

Inputs

Project grants, technical expertise, facilitation, mentoring, training, advice

Co-funding, leverage funding, seed grants

Shared learning

Approach

Mutual and collaborative partnerships with appropriate partners



Ukraine Emergency Action

What Ukraine Emergency

Action

Local Partner LWF / ACT Alliance

Where Poland, Hungary, Romania,

Slovakia, Ukraine

Who 163,008 guests (the term

LWF Poland uses for refugees)

ALWS Action ALWS: \$181,019

EAA: \$118,981

Emergency Action Alliance

Total: \$300,000

On 24 February 2022, Russia launched an attempted invasion of neighbouring Ukraine.

Within one week, ALWS launched a campaign to raise money to support people forced to flee.

ALWS support worked through the ACT Alliance of churches worldwide, and through LWF (Lutheran World Federation) as it facilitated and coordinated the response of Lutheran churches in Poland, Hungary, Romania and Slovakia.

The combined ACT Alliance response, of which ALWS is part, has delivered:

Safe at last

"I do not want to go home right now. I am safe here and my children are safe here too.

My children and their future are my top priority.

In the school my children attend, I met Polish and Ukrainian parents with whom I am in contact. They also try to help me...

I received financial support from the LWF, vouchers for the purchase of medicines, non-food items, training...

66 ... I am glad that there is such a place. ??

Victoria

WHAT	WHERE	WHO
Multipurpose Cash Assistance	Poland	69,852
Psychosocial Support	Poland	2,964
Social Worker Support	Poland	8,859
Safe Spaces for Children	Poland	8,231
Toys for children	Poland	578
Assistive devices for people with disabilities	Poland	216
Winterisation Vouchers	Poland	1,250
Medical Vouchers	Poland	1,747
Food distribution	Poland	55,007
Food distribution	Ukraine	2,700
Education	Ukraine	674
Emergency Relief	Ukraine	3,826
Diaconal Assistance	Across region	4,000
Advocacy	Worldwide	3,104
163,008 people)8 people





Kakuma Refugee Camp

What Kakuma Refugee Assistance Project

Local Partner LWF Kenya-Somalia

Where Kakuma Refugee Camp

and Kalobeyei settlement,

Host community

Who 25,686 participants

ALWS Action \$350,000

Why our help is needed

The refugee settlements at Kakuma and Kalobeyei in Kenya host nearly quarter of a million people, despite this being the country's second poorest county. A critical issue is making sure children have access to safe quality education.

Our action together in 2022

- 20,758 (9,204m, 11,554f) new asylum seekers were received and accommodated at Kakuma, and Kalobeyei Reception centres
- 1038 (719m, 319f) youths participated in Kakuma Got Talent culture and arts event
- 340 (202m,138f) members of community peace committees were trained in conflict management and mitigation
- 1842 (1101m, 741f) children with disabilities were provided with access to equal opportunities in an inclusive learning environment during the reporting period
- 642 (250m, 392f) local and area advisory council members
- 629 (233m, 396f) community members were engaged in community level awareness raising advocacy
- 437 adolescents (182m and 255f) from refugee and host communities received life skills training.

What we're learning

It is important to try out different approaches for project delivery for example in 2022 our partners used a peer-to-peer life skills training with adolescent girls. Participants have been able to form their own groups and facilitate a life skills training session with them resulting in greater reach and effectiveness.

Our impact

Due to increased awareness and training our partners are progressively overcoming prejudices and social beliefs that have been barriers to women and girls fully participating in community activities. With the increased participation of women, partners are realising greater ownership and success of projects.



Taught to teach

Khadra is a 17 year old Somali girl, living in one of the Kenyan refugee camps you support through ALWS. Like so many girls in the Horn of Africa, she faced missing out on education simply because of her gender:

"I was tempted to drop out of school and get married. The poverty and lack of basic necessities in my family stressed me, and I was tempted to run away from home. I was very lonely. Some of my friends who had dropped out of school earlier and got married persuaded me to follow in their footsteps."

Through ALWS, and our partner LWF Kenya, you make sure the rights and needs of girls are not forgotten. For Khadra, as well as the practical support of renovated classrooms, school materials and trained teachers, it was joining an LWF Girl's Empowerment Club at school:



"We attend psychosocial sessions where counsellors from LWF speak to us and advise us on life issues and how to navigate them. I have gained tremendous confidence in the past one year. I continue to receive encouragement from teachers and counsellors which help to build my self-esteem.

"The heavy burden that I felt in my mind has lifted and I am happier now."

"Now I am the class prefect of Class Eight.
I also counsel other girls who are unsure about themselves. We sit together twice a month and speak to each other. I have made up my mind to finish primary school, join secondary school and build a career."

Dadaab Refugee Camp



What Dadaab Refugee Assistance Program

Local Partner LWF Kenya Somalia

Where Dadaab Refugee Camp – Kenya

Who 46,136 participants

ALWS Action \$50,000

Why our help is needed

Dadaab Refugee Complex in Kenya is home to over 232,903 refugees and asylum seekers, mostly from Somalia and only 59% of eligible children are enrolled in school. The youth population in Dadaab is 91,323 and faces challenges such as unemployment, discrimination, and limited access to basic services and opportunities like education and sports due to donor fatigue and resource mobilization and this project aims to address these barriers and improve the well-being of the youth in the camp.

Our action together in 2022

- 37,289 (20,679m, 16,610f) learners were provided with quality, inclusive and safe learning environments
- 4,781 (2,463m, 2,318f) PSNs were supported with various specific and specialised services through the Community-Based Protection at the CBRC, Home-based care support and/or referrals to the relevant partner agencies in the camp
- 4,066 (3,333m, 733f) youth were meaningfully engaged and empowered through various focused and youth led protection activities/initiatives.

What we're learning

Access to basic services such as physiotherapy, hearing, and sight assessment, and the related follow up support at an early stage such as those provided at the Community Based Rehabilitation centre supported by the project can make the difference between a child receiving or completely missing out in education and a social life.

Our impact

The community-based rehabilitation model that is being used by the project for education and social inclusion, and which is the only one of its kind in Country, has enabled close to 5,000 people living with disabilities and special needs receive support. This is higher than the average support received country wide.

Somalia

What Promoting access to quality education and

wellbeing for children with disability

in Kismayu, Jubbaland state

of Somalia

Local Partner LWF Kenya-Somalia

Where Jubbaland State of Somalia

Who 1,574 people

ALWS Action ALWS: \$105,067

DFAT: \$195,067 Total: \$300,134

Why our help is needed

More than 70% of Somalia's people must live on less than \$2 a day. It's even harder in rural areas where 5 years of drought now threaten famine. Only one in 4 children are enrolled in school, and children with disabilities are even more likely to miss out.

Our action together in 2022

- The project provided support to 11 teachers,
 1 District Education Officer, and 1 ALP supervisor with staff salaries
- 150,000 litres of water was supplied to Learning Centres
- 700 girls received Sanitary Kits
- Additionally, the project provided school meals, teaching and learning materials, paediatric forearm crutches, walking frames for children with disabilities, and nutritional support for 400 SNE learners
- 5 campaigns raised awareness about the rights of Children with Disabilities.

What we're learning

With the right support learners with special needs can be mainstreamed into regular schools and successfully transition to higher grades. 83% of the children with disabilities supported through the project successfully stayed in school.

Our impact

Despite the famine that is being experienced in Somalia, we have been able to maintain children in schools throughout the year by providing school meals and clean drinking water. Our support for learners with disabilities has ensured that no child was left behind.

ALWS acknowledges the support of the Australian Government in Somalia through the Australian NGO Cooperation Program (ANCP).





Food to fight famine

Five years of drought in the Horn of Africa threatens famine in Ethiopia, Somalia and Kenya.

It's estimated one person dies of hunger every 48 seconds in this region.

Abdullahi Hassan Ahmed is a 66-year-old father of six. The drought killed 60 of the family cows and 2 donkeys, and forced Mr Abdullahi's family to relocate to Luglow IDP camps near Kismayu.

"Priority at the moment is to find food to eat. In the process to find food, we often find ourselves in other serious protection risks such as leaving behind the weak amongst our families, including persons living with disability, children and women.

It's so heartbreaking for us to be separated from our loved ones."

As Mr Abdullahi prays that the skies open up for rain, he says:



66 Sincere thanks to LWF and donors for their timely food assistance in the month of September 2022. I equally appeal to be supported to once again own livestock as that is the only means of livelihoods that I have known for decades. 99

Somalia Drought

What Horn and East Africa
Drought Appeal - Somalia

Local Partner LWF – Ethiopia and Somalia

Where Somalia

Who 500 households of 3,000

individuals benefited from food assistance during the severe

droughts of 2022.

ALWS Action ALWS: \$300,000

EAA: \$63,149

Emergency Action Alliance

Total: \$363,149

Ethiopia Drought

EMERGENCY

What Horn and East Africa
Drought Appeal - Ethiopia

0 11

Local Partner LWF – Ethiopia

Where Ethiopia

Who 9,860 project participants

ALWS Action ALWS: \$320,000

EAA: \$63,150

Emergency Action Alliance

Total: \$383,150

Why our help was needed

The Horn of Africa is facing a severe drought affecting more than 15 million people in Somalia, Kenya, and Ethiopia. The drought is causing food insecurity, lack of access to safe water, education, livelihoods, and protection. Women and children are the most vulnerable, with children at risk of mortality and malnutrition. Animals are also dying due to a lack of water and pasture. The drought is historic in its length and severity.

Our action together

The funding from ALWS is channelled to the drought response in four low land areas in the Oromia Region in Ethiopia to increase access to lifesaving WASH services mainly through water trucking, food and animal feed through cash support, recovery interventions through crop seed provision and capacity building the drought affected communities.



What LWF South Sudan Program Local Partner LWF World Service - South Sudan Where Twic East, Duk and Bor South county of Jonglei State Who 23,681 people (16,577 Host community/local community Including returnees and 7,104 IDPs) ALWS Action \$600,000

Why our help is needed

Jonglei State is the least-developed region of Africa. Civil war, and prolonged floods and drought, threaten the fragile social system.

Our action together in 2022

- 2,000 children aged 3 6 now attend pre-school
- 22,000 children 50% girls! now attend primary and secondary level schools
- Provide assistive devices and accessible learning materials for children with disabilities
- Provide professional training for 180 teachers
- Train 450 farmers in climate-smart agriculture via 30 Field Schools
- Support Poultry production and market access for 200 women
- 740 youth engaged in income generating activities

 training and support to establish solar energy
 business, training and support for ground nuts
 production and local processing/packing, fish
 production (Digging of pond, training and provision of fishing kits), and bee keeping (including training and provision of modern bee hives).

What we're learning

In the current unpredictable weather patterns, there is need for increased adoption of climate-smart agriculture, adaptive livelihoods options, and enhanced community based psychosocial support systems.

Our impact

Due to agriculture skill developed, 90% (135 out of 150) of farming households reached by the project through skill training and inputs, produced more food that can help them to at least feed their households for 5-6 months within a year. The best farmers produced 400-500kg per hectare. School enrolment and transition rates were also up with an average of 96% transition across the three levels of education – early childhood education, primary and secondary.



Home and happy

Despite a peace agreement being signed in 2018, the situation in South Sudan remains challenging. Alongside outbreaks of conflict is the damage caused by major flooding. Meanwhile, the war in Ukraine has increased the already high prices for fuel.

Two thirds of people in South Sudan do not know where their next meal will come from.

At the same time, people still long to return to South Sudan to places where there are pockets of peace and stability. ALWS partner, LWF, is working to support refugees to return home, and equipping them to be self-supporting.



People learn sustainable farming methods like sack-farming and simple irrigation. They are shown how to start up Village Savings and Loans Groups, and equipped with vegetable and fruit seedlings like cow-peas, pigeon-peas, onions, tomatoes and watermelon.

66 The people who went back to South Sudan carried the knowledge with them. I believe they will contribute to their country's development in many ways. 99

Lokiru YOHANA,
 LWF regional Program Coordinator

South Sudan (Magwi)		
What	LWF South Sudan Program	
Local Partner	LWF World Service	
Where	Magwi County, Eastern Equatoria State	
Who	Approximately 60,347	
ALWS Action	\$141,069	

Why our help is needed

Help is needed to enable the millions of displaced South Sudanese in refugee and Internally Displaced People's camps return home to rebuild their lives and their country. At the same time, manage the volatile security situation responsible for displacements.

Our action together in 2022

- Access to education for 2,200 returnee and receiving community children
- Access to water for 7,400 community members
- Access to vocational training and farming skills for 600 returnees and host community members
- Facilitate peacebuilding sessions for a group of 160 returnees and host communities
- Support youth leadership structures to organize sports activities for peace and social cohesion targeting 3,600 (50% female) youth
- Conduct awareness sessions for climate change advocacy targeting 80 (50% female) influencers
- Facilitate training on land rights, enforcement, and arbitration for 40 people
- Conduct radio campaigns on peace, land rights, climate change and child protection, reaching 117,000 people.

What we're learning

For greater impact and sustainability, it is important that development projects adopt a nexus approach that looks at multiple variables and addresses the different phases of humanitarian response i.e., emergency aid and development support, and peace/disaster resilience.

Our impact

Increased reintegration of returnees into the receiving community and increased enrolment of school age girls and boys from 1,603 in 2021 to 2,007 in 2022 representing a 25% increase in the three LWF supported schools. Additionally, the 4 boreholes repaired in 2021 continued to support increased number of from 8,232 to 8,990 households (approx. 53,940 individuals), indicating 72% of the targeted population in the project area accessing water.

South Sudan

What Gender Equality and Enhancement Project

Local Partner LWF World Service

Where Jonglei, Magwi, Maban, Jamjang

Who 9 Interns. 32 Staff trained

ALWS Action ALWS: \$860

DFAT: \$28,973 **Total: \$29,833**

Why our help is needed

Young women in South Sudan face barriers to accessing decent employment and the Internship program does not only promote gender diversity in the workforce in LWF South Sudan but most importantly provides a platform to guide young women to advance their careers.

Our action together in 2022

A total of 32 staff were trained on gender analysis and gender mainstreaming, and protection from sexual exploitation and abuse.

This was aimed to strengthen LWF's internal mechanisms and their responsiveness to gender issues (internal appreciation), which influences external reflections and interventions in terms of protection of rights holders.

Additionally, a total of 9 female Interns were recruited to increase inclusivity and gender equality within the organizational internal structures and interventions.

This has boosted the employability of young graduates who gained work experience during the internship.

Two of the Interns have already been employed by other agencies and 1 has been employed by LWF.

What we're learning

Long-term investment is required to establish and strengthen systems to promote gender mainstreaming at organisational and program levels. Done well, this can significantly increase our humanitarian effectiveness.

Our impact

Through the ALWS-supported internship programs at least 10 young women who have never had an opportunity for formal employment have been trained and offered work experience that has enabled them to be employable. This support has not only benefitted the selected women but also their respective communities as they serve as role models to the younger generation.



Pigs produce pupils!

Before your ALWS help, Jean Marie and his wife could not grow enough food to feed their children.

Through partner LWF Burundi, Jean Marie was trained in modern farming so he could earn more money. He used this new income to buy a pig to breed, and is now putting profits from piglets into a Savings and Loans Group.

Jean Marie's first priority is to send his children to school!

He also dreams of having a better roof to his house, then hopefully a better home as the one he lives in won't last long with the current rainy season. He also wishes to have his own land so that he can apply the farming techniques that he learned on his own land.



Jean Marie sends his thanks to all who have supported him. (That's you – thank you!)



Burundi	(i)
What	Community Integrated Development Project (CIDP)
Local Partner	LWF Burundi
Where	Cancuzo and Ruyigi Provinces
Who	2,571 households (16,506 individuals)
ALWS Action	ALWS: \$62,250 DFAT: \$305,505 Total: \$367,755

Why our help is needed

Burundi is one of the five least-developed countries on earth. Critical issues include high unemployment, limited access to healthcare and lack of basic infrastructure.

Our action together in 2022

- 25 agricultural groups trained and supported
- 25 seed multipliers set up
- 4 groups of farmers trained on food processing and conservation techniques
- 7 savings and credit groups supported with management tools
- 15 awareness sessions on children's rights
- Support with crutches to 14 disabled rights holders
- 99 vulnerable households supported in building decent houses
- 21 disaster risk reduction awareness sessions
- 420 people educated in family planning
- 154 participants in the maintenance of the feeder roads
- 210 participants in bushfire control activities
- 161 participants in environmental protection activities (contouring).

What we're learning

There is benefit in working through agricultural cooperatives where community members can learn from one another and support each other. The collective bargaining power by the cooperative for local produce also ensures higher returns for agricultural produce

Our impact

Increasingly more people in the project areas are using low-cost climate-friendly sustainable farming methods and animal husbandry, thus increasing family income and food security.

ALWS acknowledges the support of the Australian Government in Burundi through the Australian NGO Cooperation Program (ANCP).



Myanmar (Education)

What Safe and Inclusive

Education for Children in Rakhine State; Myanmar:

Education in Emergencies

Local Partner LWF Myanmar

Where Sittwe and Pauktaw Townships,

Rakhine State

Who 11,046 children and 400 teachers

and parents (total 11,446 people)

ALWS Action ALWS: \$57,500

DFAT: \$192,500 Total: \$250,000

Why our help is needed

Children from Rohingya communities in Rakhine State have been forced to live in **Internally Displaced Persons Camps. Their** education has been disrupted, and they face the threat of child trafficking and exploitation.

Our action together in 2022

- 8 camps organized Parent Teacher Associations and hosted Peer Learning Meetings
- Parent Teacher Associations were supported to be more gender and disability inclusive, and to support parents help children's learning
- Needs assessments for 74 students with disability was conducted and their needs supported
- Parent Teacher Associations regularly monitor school safety and security, and raise awareness on child protection to prevent trafficking and exploitation
- Parent Teacher Associations conducted awareness raising activities to reduce the spread of COVID-19
- Child Clubs met to raise awareness of rights, build leadership skills and promote equal decision making between girls and boys.

What we're learning

Supporting strong community-based structures such as Parent Teachers Associations and child clubs not only ensures project ownership but also project continuity when humanitarian access is limited. Despite the restriction on movements in Myanmar, project activities have continued with the support of these structures.

Our impact

More than 11,000 children including children living with disabilities from Rohingya communities in Rakhine State have

been supported to access education despite the ongoing civil unrest.





New future in sight

Nay Chi is 11 years old, and has lived in a **Displaced Persons Camp in Rakhine State** in Myanmar nearly her whole life.

Her dad died during the conflict that forced the family here, and now her mum works as a cleaner to protect the children from starving.

Nay Chi lives with a disability that severely limits her vision. Before your ALWS help through our partner LWF Myanmar, she struggled at school. She could not see the lessons on the whiteboard, read from books or do drawing or painting.

Your ALWS work in Displaced Persons Camps in Myanmar, in partnership with the Australian Government, has a special focus on girls, and children with disabilities, who may otherwise miss out on education.



The good news is Nay Chi's visual impairment can be treated, and she is already able to join in more fully at school. She's reached Grade 1, and now looks forward to a brighter future:

66 If I am educated, I will be able to achieve my goal. Then, I will have a better life and can help my mother, and my brother.

I will try to become a teacher. 99

- Nay Chi

What Rights Based Empowerment Program Local Partner LWF Myanmar Where Kayin, Chin and Rakhine Districts Who 46,572 people in partnership with other agencies ALWS Action ALWS: \$196,500 DFAT: \$139,500 Total: \$336,000

Why our help is needed

While many people in Myanmar face multiple challenges, people who have added vulnerabilities - language barriers, lack of secure land tenure, lack of access to markets - need extra support.

Our action together in 2022

- 115 farmers using climate smart agricultural practices such as System of Rice Intensification
- 97 households established new income sources
- 39 infrastructure projects constructed with communities, including health clinics, roads, latrines, school renovations, bridges, meeting halls, irrigation systems
- 87% of families with improved water and sanitation facilities
- 23 communities developed disaster preparedness plans
- 42% of families reported a change that women have at least equal power in household decision making
- 199 meetings between rights holders and duty bearers to support rights based community development.

What we're learning

It is important to work in collaboration and in close coordination with other international, national and local civil society organisations. The benefits of this have been evident since the military coup especially in ensuring continued access to services and provide training to communities in remote locations.

Our impact

Our concerted efforts at improving gender equity in a context where women have historically had limited rights, leadership and decision-making power has seen more women taking on leadership positions compared to previous years. Additionally, women are reporting greater participation and decision making in families and community activities.

Myanmar (Human rights)		
What	A Rights-Based Advocacy Approach for Advancing Land, Legal Identity and Women's Rights in Myanmar	
Local Partner	LWF Myanmar	
Where	Rakhine, Chin and Kayin States	
Who	1,847 direct beneficiaries: 508 women; 494 men; 433 girls; 412 boys In partnership with other agencies	
ALWS Action	This project runs from 2020-2022. Total funding provided across the project period from ALWS \$133,295 (NB none sent in 2022)	

Why our help is needed

Vulnerable communities in rural areas of Myanmar face challenges in accessing basic human rights, including their right to claim and access their land, their right to a legal identity, and the rights of women.

Our action together in 2022

- 281 farmers received land registration certificates
- 410 people (including 278 children) obtained legal documentation
- 49 women increased their knowledge and capacity to claim their rights
- 24 community based organisations have increased their advocacy capacity
- 1 local representative presented key advocacy priorities in international forums.

What we're learning

An advocacy approach that is local to global i.e., that assesses human rights at grassroot levels against global standards and holds national governments to account is an effective way of lifting the human rights of disenfranchised and marginalised communities. Additionally, innovative products such as comic books, animated videos and community guidebooks are effective tools of communicating human rights.

Our impact

Close to 2,000 disenfranchised people have been supported to access rights to land, legal documents including being represented in international human rights forums.



Eggs to inspire

It's estimated 880,000 Rohingya people from Myanmar now live as refugees in camps in Cox's Bazar, Bangladesh.

Ms. Johora Khatun is one of those people, living with her daughter, and her husband who has a disability that prevents him from doing any work.

Johora received three native chickens and training in poultry-raising through ALWS partner, RDRS Bangladesh. She says:

"Before training, I was not interested to rear the poultry, as maintaining hygiene in temporary chicken-cage or paper box was difficult in the congested living area in Rohingya camps.



"Now I have learned about low-cost chicken's food-processing technique, elements for chicks' food preparation and measurement, as well as market linkage system. This was massive learning for me."

Now, the family use some of the eggs produced for food, while others are incubated to expand the flock. When chickens are 105 days old, she sells them.

Johora's dream is to continue growing her business to ensure food security for her family. She also hopes to inspire other women like her to start their own businesses.

Bangladesh: Refugees and Host Communities



What Responding to humanitarian and

protection needs, and resilience building of Rohingya and host populations in Bangladesh

Local Partner RDRS - Bangladesh

Where Cox's Bazar Refugee Camp

and Host Communities

Who 115,828 people

ALWS Action ALWS: \$24,348

DFAT: \$512,330 **Total: \$536,678**

Why our help is needed

The forced displacement of Rohingya refugees from Myanmar in Bangladesh has led to a global humanitarian catastrophe. There are over 1 million Rohingya refugees currently living in camps in Cox's Bazar in Bangladesh.

Our action together in 2022

- 2,935 families received blankets for winter
- 400 pieces of Traditional Cloth (Thami) distributed to Rohingya refugee women and adolescent girls
- 2,445 people equipped to generate income through gardening, poultry and small business
- 1,430 Pregnant and Lactating received training and supplementary feeding
- 103,870 tree seedlings to restore environment
- 3,600 children received learning materials
- 3,300 high school children received menstrual and reproductive health training and dignity kits
- 108 people increased income in Cash-for-Work.

What we're learning

Initiatives to rehabilitate the natural environment can have multiple direct and indirect benefits. Some of the benefits in addition to providing tree coverage and a clean environment include reduced child mortality rates due to malaria. Such initiatives also offer opportunities to introduce home gardening and animal husbandry for better health.

Our impact

115,828 people received life-saving services, protection and skills in income-generating activities.

ALWS acknowledges the support of the Australian Government in Bangladesh through the Australian Humanitarian Program (AHP).



Nepal (Empowerment) What Local Initiatives for Community Empowerment and Development Project (LICED) **Local Partner** LWF Nepal, with local implementing partners Where Kailali, Jhapa, Morang, Lalitpur, Bardiya, Surkhet, Dolakha districts in Nepal Who 12,767 (in partnership with other agencies) **ALWS Action** ALWS: \$106,500 DFAT: \$597,031

Why our help is needed

You work with communities at risk from poverty and being marginalised - Dalit, ethnic minority groups, Bhutanese refugees and people with disabilities.

Total: \$703,531

Our action together in 2022

- 2,585 farmers have increased the field and quality of their produce (including rice, maize, vegetables, legumes and fruits) through modern farm methods
- 765 people have increased their income by starting up or expanding small businesses such as livestock rearing, grocery shops, vegetable farming and tailoring
- 703 people have increased access to drinking water through installation of 34 raised hand pumps.
- 417 households have improved cooking stoves, solar lights and bio-gas in their homes
- 6 communities have established Grain Banks for times of flooding, or lean harvests
- 2 communities have established emergency shelters
- 1,598 people benefit from COVID health supplies.

What we're learning

An ALWS-supported Localisation Review found:

- LWF Nepal is an important intermediary with local partners, and this should be embraced and refined
- implementing partners value technical, organisational and funding support
- LWF's status and international connections increase partners' diversification of funding

Our impact

99 community institutions now proactively include people with disabilities!





Tears to Tricycle

Ms Ganga Chaudrey is blind. Her husband Lakhan cannot walk.

Before your help through ALWS, and our partner LWF Nepal, Ganga recalls:

"I used to cry a lot every day wondering how can I take my husband even for medical treatment or documentation as I am blind."

Lakhan was supported with a tricycle-chair, which has greatly increased his mobility, so he can increase family income from his tailoring skills, using the new sewing machines he also received. In fact, this new independence has enabled Lakhan to take on 12 trainees that he mentors in tailoring:



"I'm very happy that I'm being able to teach others and can create and income for them. And also happy that I can fulfill the needs of my family. I wasn't confident to come in front and talk in front of people, but I can do that now."

Meanwhile, Ganga was trained in human rights for people with disabilities, and now advocates for others:

"I have learnt so much that I want to help others ... It shouldn't be only me who has developed. I have seen growth in myself despite being a blind person. This training has given me a reason to live. I am very thankful for myself and my husband to the supporters of Lutheran."

Making Mobile a Miracle



Pushpa Paswan is 19, and comes from a Dalit family in Nepal. Your ALWS support is helping end discrimination plus introducing mobile technology to improve farm businesses.

Framers like Pushpa can now use a mobile agricultural app called Geo-Krishi. Pushpa saw the value when she discovered a white sheath on the leaves of the family crop.

"I quickly took the photographs of the crops and reported online through the Geo-Krishi app. Within a few minutes I received advice from the system about the way forward and remedies. I did accordingly, and now I can see lots of growing vegetables in our farm."

Pushpa says the Geo-Krishi App minimises the financial expenditure of low-income family, like hers. She also uses the app to track the market price of crops, and plans the crop harvesting that will provide maximise profit.

Pushpa dreams of becoming a successful agricultural entrepreneur in the future, and is very happy to share her knowledge and skills to the community members through the use of Geo-Krishi mobile app.

"Now the Geo-Krishi app, which we are using, is being a miracle for my family."

In 2022, ALWS continued the work being done on Gender Equality since 2018 – entering Phase II of the DFAT funded Gender Context Analysis Project, while also commissioning an evaluation of Phase I. We also ran a series of 6 live workshops for partners from 9 countries to work through principles of Gender Responsive Programming – topics were about incorporating gender considerations all throughout the program management cycle.

Internally, ALWS is developing a Gender Equality, Disability and Social Inclusion (GEDSI) Strategy to increase impact and effectiveness in these critical cross-cutting issues.

Indonesia	(CDRM&CDS)
What	Resilient and Inclusive Community Development (RICD)
Local Partner	Centre for Disaster Risk Management and Community Development Studies (CDRM&CDS)
Where	North and West Sumatra and Riau Islands Province
Who	9,565 (5,353 female, 4,212 male, including 967 persons with disability) in partnership with ELCA
ALWS Action	ALWS: \$163,277 DFAT: \$281,793 Total: \$445,070 (also ELCA funding of \$229,735)

Why our help is needed

Local communities report that changing climate is increasing the physical, economic and social impact of disasters. Vulnerable groups, including women and girls and people with disabilities, are particularly at risk.

Our action together in 2022

- 101 vulnerable families with increased capacity to engage in village development and advocacy
- 317 vulnerable families establish home gardens to improve food security and reduce malnutrition
- · 292 families trained in finance and saving
- 48 farmers trained to scale up banana production
- 6 demonstration plots operated by 146 farmers practicing climate change adaptation
- 785 people in 21 schools educated on disaster risk reduction and climate change
- 13 community health posts strengthened
- 24 villages with raised awareness of rights of people with disabilities and disability inclusion
- 627 women sensitised on women's rights.

What we're learning

Reducing barriers and providing equal opportunities can support vulnerable groups to fully participate in the development process. Gender and disability justice must be promoted at both family and community levels.

Our impact

Women and persons with disabilities, through active community-based groups, have been engaged in livelihoods, disaster risk reduction, climate change adaptation and other development processes, including voicing their rights to local authorities.



Seeds of success

"Before your support, we struggled to feed the family. If we wanted to have food and vegetables we would have to buy from the market, but we didn't have enough money. We ate just rice.

I felt my heart was crying because all I could feed the family was rice with salt and water.

I was often thinking 'how can I feed the family? We needed to work for other families like slaves on their rubber trees just to survive.

The first support we got was with chickens and piglets. From selling the eggs and the piglets that we bred, we could buy clothes and vegetables for the children.

I joined the Farmer's Group set up CDRM&CDS (your ALWS partner in Indonesia) to learn about



growing my own kitchen garden. I learnt how to prepare the land by digging and making the compost. I would collect soil from the land and leaves and other plants to make a mulch. Mix it with rice husks and banana leaves too.

They taught me how to make organic fertilizer by using the water from when I wash the rice each day and to mix it with bamboo root and some other local plants. They also showed me how to make raised seed beds and even how to collect the good seeds from what I grow so I can plant and not have to buy from other places.

I grow chillies, beans, mustard leaves, corn, eggplant, tomatoes and kangkun - my favourite! The children get nutrition from the vegetables. Now I don't need to go and buy, especially when we have not much money.

I can have money for sending the children to school, especially Omera in the senior school."



Keeping her spirit

"When Omera was born, the midwife did not bring my baby to me.

They kept her for two days because she was not normal like other babies. Her hands were not normal.

But when I saw Omera, I was not sad. I saw her beautiful face, and this changed my heart. I loved her.

When Omera came home from the hospital, many people from the village came to see. They told me many hard things like, "how can you take care of this baby? Look at her hands and feet! What can this baby do when she grows up? You will have trouble in the future."

Sometimes I would think about those words, and I would cry. But I was not influenced by these words. When I felt sad, I would tell myself that Omera is a gift from God and that each gift He gives can be different.

I thank the people of Australia for helping my family to make the garden, and especially for Omera so she can keep her spirit in education and keep learning and feel confident in herself."

ALWS acknowledges the support of the Australian Government in Indonesia through the Australian NGO Cooperation Program (ANCP)



Papua New Guinea

What Church Partnership

Program

Local Partner Evangelical Lutheran Church

of PNG (ELCPNG)

Where Country-wide

Who 2,848 direct participants

(1,165 female, 1,683 male, including

122 with disabilities)

ALWS Action ALWS: \$1,632

DFAT: \$471,728 **Total: \$473,360**

Why our help is needed

Families and communities in PNG, especially in remote rural areas, face many health, education, livelihoods and security challenges, yet adequate service delivery is lacking, and women, children and persons with disabilities are particularly at risk.

Our action together in 2022

- 418 people trained on disability-inclusive development and establishing self help groups
- 25 young people (18 male, 7 female) trained in peer counselling skills to help reduce violence in schools
- 34 young people join character-building workshops to develop leadership skills
- 71 coffee farmers equipped to use solar dryers to improve coffee production
- 63 farmers trained to produce pig feed from self-grown sweet potato tubers and leaves
- 136 people trained on disaster risk management

What we're learning

Good plans and flexibility are needed to adapt to changing contexts and opportunities. Training young people is helping make progress on difficult challenges like violence.

Our impact

Through the Church Partnership Program, the ELCPNG is increasing the wellbeing of families and communities through improving its health and education services, engaging young people in development activities, supporting vulnerable people, and assisting communities to build up their resilience in the face of disasters, climate change and conflict.

ALWS acknowledges the support of the Australian Government through the PNGAusPartnership.





Drop-out to Chief

"My family are farmers, and have a low income. Because we were poor, I decided to drop school to help the family do the rice field and join with community volunteers."

Mr Sim Sau is now 34 years old, and married with two children. When he was 26, his work volunteering in the community led to him being elected as a Deputy Village Chief.

"At that time, I could not write letters or undertake problem-solving. I always sought support from my supervisor, a village chief, and it was really difficult when he was absent.

"Due to my young age, I did not dare to speak within the meeting because of fear. Yet in 2019, villagers voted me to be a village chief. I was very surprised and excited about this position, but had no skill to facilitate the meeting, did not



understand village development or how to make a development plan, so always had to ask for help."

That's when your ALWS support enable Mr Sau to receive training from ALWS partner, Life With Dignity.

"I received training on development concept, rights-based approach, social accountability, disaster risk reduction, husbandry, and community management. This makes me more confident of my role, and gives me the ability to perform better as I work to support my community members to live with dignity.

66 Thank you for helping make this difference in my life and in my community's. 99

Cambodia	(1/4)
What	Holistic Rural Development Program
Local Partner	Life With Dignity
Where	Pursat, Battambang, Kampong Chhnang, Kampong Speu, and Svay Rieng Provinces
Who	31,329 people (15,940 female and 15,389 male, including 401 persons with disabilities) in partnership with other agencies
ALWS Action	ALWS: \$350,000

Why our help is needed

Rural communities in Cambodia face many challenges and need support to develop their livelihoods and increase their resilience in the face of disaster risks and climate change.

Our action together in 2022

- 2,178 community members, 155 young people, and 2,685 school children received support to strengthen their capacity to reduce disaster risks and adapt to climate change
- 203 members of provincial, district and commune disaster management committees with strengthened capacity for disaster risk reduction and climate change adaptation
- disaster risk reduction and climate change adaptation plans developed in 10 communes and 41 schools
- 7,755 community members benefitted from 14 small-scale infrastructure projects (construction or renovation of 6 village roads, 2 canals, 3 spillways, 2 water gates, and 1 water supply system)
- 24 transparency and accountability assessments conducted assessing public services provided by commune councils, schools and health centres.

What we're learning

Preparing and supporting smallholder farmers to be trainers or focal persons in each village was effective for coaching other farmers. The cross-learning has help build up technical knowledge and skills including building resilience to climate change.

Our impact

Vulnerable communities are building their resilience and wellbeing by identifying and reducing risks from disasters and climate change, improving their village roads and irrigation systems, and engaging with government for improved delivery of health, education and other services.



Ethiopia	EMERGENCY
What	Tigray Emergency response
Local Partner	LWF Ethiopia
Where	Tigray Region, Ethiopia
Who	81,931 people in conflict-affected communities
ALWS Action	\$50,000

Why our help was needed

In November 2020 an armed conflict started between the Tigray People's Liberation Front (TPLF) and the Ethiopian Federal government. Thousands of people were killed, and an estimated 1.8 million people displaced. A cessation of hostilities agreement was signed in November 2022, but many challenges remain.

Our action together

- Provision of safe drinking water, sanitation and hygiene services to conflict affected people. Water supply infrastructures were constructed and other repaired to provide safe drinking water
- Provision of Non-Food Essentials and seeds to grow food crops like wheat
- Provision of multi-purpose cash. Multi-purpose cash enabled conflict affected families to access basic household needs like food and medication
- Provision of psycho-social support to conflict affected persons especially women and children.

Tonga	EMERGENCY
What	Tonga Volcanic Eruption Emergency Response
Local Partner	Anglican Overseas Aid
Where	Tongatapu, Ha'apai & Vava'u Tonga
Who	8,000 people
ALWS Action	\$30,000

Why our help was needed

In January 2023, the underwater volcano in Hunga Tonga – Hunga Ha'pai erupted shooting massive ash and particles in space.

This triggered a Tsunami with water heights reaching over 19m. This caused a lot of destruction to lives, infrastructure and property. This further affected all basic services including access to clean/safe water, food, education and health care.

Our action together

- In partnership with Anglican Overseas Aid (AOA), lifesaving humanitarian aid was delivered to disaster-affected communities
- · Provision of fresh drinking water and food
- Provision of hygiene kits and covid 19 prevention health supplies
- Provision of tools and equipment including 4 generators, 4 chainsaws & handsaws
- Provision of children's educational materials.

Myanmar	
What	Support for displaced families
Local Partner	LWF Myanmar and local partners
Where	Kayin State
Who	27,305 people in partnership with other agencies
ALWS Action	\$50,000* (including \$30,000 contribution from Transform Aid International Australia)

Why our help was needed

Conflict in Myanmar has forced families to flee their homes and stay in surrounding jungle in areas that are difficult and unsafe to access from nearby towns. They have limited access to food, shelter, hygiene items, drinking water.

Our action together

 Food and hygiene kits were distributed to 3,673 families supporting nutrition and health needs for communities fleeing armed conflict.

Banglades	EMERGENCY
What	Sylhet Floods
Local Partner	Rangpur Dinajpur Rural Service (RDRS)
Where	Kulaura Upazila of Moulvibazar District
Who	1,480 Rohingya families
ALWS Action	ALWS: \$30,000

Why our help was needed

Northeastern region of Bangladesh experienced flash floods for the second time in 2022 devastating people's lives and livelihoods in 9 northeastern districts of Bangladesh.

An estimated 7.2 million people (about 3.5 million children) were affected with 55 deaths, 83394-hectare crop land damage, and 219,4051 livestock affected.

Our action together

 Relief pack consisting of basic food items and sanitation pack was provided to 1,480 families.



^{*} Funds were sent in 2021 but project was also implemented in 2022



"While we were participating on the St Mary's peak walk, there were many times – and I can speak for the majority of the girls in Year 9, that we felt like giving up. Like we couldn't continue walking, and we were too tired.

Whether that was losing the path we were meant to be walking on, climbing up the steep rocks, or just not able to keep up with the group. But apart from each other's support the want to help those refugees kept us going.

When I was tired, I just thought of what the refugees had to go through.

We walked 26 kilometres – which is a lot – but these refugees have to walk hundreds, possibly even thousands of kilometres ...

Walking for others that are in greater distress than me ... and although I will never fully



understand what it is like for them, I felt I could empathise with them, and want to make a difference in their lives. I can do that for them ..."

Tiani, Year 9 Encounter Lutheran College Victor Harbor, SA



Students' selfless sacrifice

Many people worry about the world our young people are growing into. War. Changing climate. Greed. Poverty and injustice.

The danger is young people may feel powerless to bring about change – which is why ALWS works hard in Lutheran schools across Australia to show students the power they have to make a difference through ALWS.

Teachers like David Folker from Living Faith Lutheran Primary School are key partners in supporting students to bring love to life. David inspired and equipped his Christian Studies class to develop and implement an Action Plan on what they would sacrifice to make life better for someone else.

"I was motivated to give up my bed for five nights. People from Ukraine have been sleeping on the floor for weeks and sometimes even months. They are feeling very devastated in these shelters. I am hoping my campaign can raise \$500 or more in 4 weeks. I want to raise money for Ukraine people because they have nothing while we have everything. Which makes me think we can spare money for them because we have so much."

Chloe H

"I am motivated to sacrifice because God sacrificed his Son for us. That got me really motivated to help Tonga because of their big tsunami. That is why I am sacrificing my bed. I want to raise enough money to help them grow their own food and not have to depend on other people."

Chayse M

"I am motivated to make a sacrifice for others because that shows that we love everyone even though we haven't met them yet. We can still show kindness and how we love others because kindness is important!"

Megan T

WHO	WHAT	WHY
1,065 Walkers	\$173,091 raised	6,989 refugee children supported to go to school

Lives You Touch

In 2022, ALWS was blessed to receive \$1,031,728 from people who left a gift in their Will to continue caring for people through ALWS. Many people find this a simple and special way to give the greatest gift of their life, after they have taken care of their loved ones. It is also



a powerful testimony to the values you hold most precious.

If you'd like a copy of **Lives You Touch**, the ALWS guide to how you can do this too,

simply contact ALWS: 1300 763 407 • alws@alws.org.au

Very Valuable Volunteers



In 2022, volunteers donated 817.25 hours of their time which represents a saving of \$24,485 – which means more of your donation gets to those who need it. **Thank you, Volunteers!**



ACTIVITY	IBER
Face to face presentations to schools	173
Zoom presentations to schools	10
Chapel presentations	19
Staff Professional Development presentations	3
Schools who took part in Walk My Way	17
Schools who took part in What's My Business	7
Schools impacted	51
Total number of students impacted 13	,890



Birthday Mosquito Nets

When Charlotte turned 11, she received \$150 in gifts from friends and family.



A few days after the birthday, mum Tanya suggested she and Charlotte go shopping together to spend the birthday money.

Charlotte told mum it was all gone. Tanya was worried and confused about what had happened to the money.

That's when Charlotte told mum that her school had an ALWS Guest Speaker, and she had decided to use all her birthday money to buy mosquito nets for refugee families in Bangladesh! A very relieved and proud Tanya said:

"As her mum, I was quite shocked, but at the same time, I felt really proud of her - her kind-heartedness and selflessness."

Positive Partnerships



Lutheran Church of Australian (LCANZ)

The LCA seeks to bring love to life, and has tasked ALWS to implement this as the church's Overseas Aid and Development Agency.



Department of Foreign Affairs and Trade (DFAT)

ALWS is accredited by the Australian Government's Department of Foreign Affairs and Trade (DFAT), responsible for managing Australia's aid program. To maintain accreditation, ALWS' systems, policies and processes are rigorously reviewed by the Australian Government. In 2021, ALWS went through the 5-yearly reaccreditation process and received full accreditation for a further 5 years. In 2021, ALWS received support through the Australian NGO Cooperation Program (ANCP) for the programs in Burundi, Indonesia, Myanmar, Nepal and Somalia, along with a regional project in Gender. Through the PNGAusPartnership, the Australian Government also supported the Church Partnership Program in PNG. Through the Australian Humanitarian Partnership and the CAN DO Consortium, the Australian Government also supported our work in Bangladesh and Myanmar. ALWS gratefully acknowledges DFAT's support for these programs.



Church Agency Network (CAN)

The CAN is a group of 11 Australian church-based aid and development agencies. The network is an opportunity to work together and to share experiences and practice, recognising that together we can achieve much more. ALWS is actively engaged in all CAN groups, which include CEOs, Program Managers, Program Effectiveness and Finance Managers. Through the CAN DO Consortium, ALWS contributes to enhanced coordination and impact in disaster response and risk reduction in over 200 countries and territories worldwide.



Lutheran Laypeople's League (LLL)

The LLL provides generous support for ALWS' work, in the areas of: community education (What's My Business? program), community action (Walk My Way) and administration (including interest on funds held in perpetuity). ALWS gratefully acknowledges LLL's generous support.



National Council of Churches Australia (NCCA) — Act for Peace

The NCCA has its own overseas aid agency, Act for Peace, now separately incorporated. ALWS former Executive Director Jamie Davies was a member of the Act for Peace Board throughout 2021



Australian Charities and Not-for-profits Commission (ACNC)

The ACNC is the independent national regulator of all Australian charities. The ACNC has been set up to maintain, protect and enhance public trust and confidence in the sector through increased accountability and transparency. ALWS is registered with ACNC and adheres to all requirements of an Australian not-for-profit organisation.



Australian Council for International Development (ACFID)

ALWS is a signatory to the ACFID Code of Conduct. ACFID is the umbrella organisation for Australian overseas aid and development agencies. Its Code requires members to meet high standards of corporate governance, public accountability and financial management. ALWS is committed to full adherence to the Code. Programs Director/Deputy Executive Director Leah Odongo is a member of the Code of Conduct committee, and ALWS staff are also members of various other ACFID communities of practice and steering groups.

For more information or to lodge a complaint for breach of the Code with the ACFID Code of Conduct Committee, please contact:

W: www.acfid.asn.au / E: acfid@acfid.asn.au / T: (02) 6285 1816 / F: (02) 6285 1720

ALWS has a Complaints Policy which can be found at www.alws.org.au To lodge a complaint regarding ALWS, contact the Complaints Manager at complaints@alws.org.au or 02 6021 5329, or if the complaint is against the Executive Director contact Board Chair Ms Jodie Hoff chair@alws.org.au or 07 5540 8888.



Lutheran World Federation/Department for World Service (LWF World Service)

LWF World Service is the main implementer of overseas aid for ALWS. It has a global program embracing developing countries in Africa, Central America, South-East Asia and the Middle East. It is certified by the Core Humanitarian Standard (CHS) and is the world's seventh largest partner to the United Nations High Commissioner for Refugees (UNHCR).



Emergency Action Alliance (EAA)

ALWS is proud to be a founding member of the EAA. The EAA is made up of 15 Australian-based member charities who are experts in humanitarian aid and specialise in different areas of disaster response. By combining the expertise of the 15 members, the EAA can focus the desire of Australian donors to help into a targeted response to an international emergency.



Action by Churches Together (ACT Alliance)

ACT Alliance is a network of 140 churches and affiliated organisations that work together in humanitarian assistance and development. ACT Alliance works in over 120 countries in its work for a just world. ALWS is a member of the ACT Alliance and its Pacific Australia and New Zealand Forum. ALWS is the chair of the ACT Alliance Safeguarding Community Practice.

Walking to a brighter future

Xabib is a 17-years-old Standard 3 pupil at a Primary School in Somalia. Xabib hails from a family of 7 children and is disabled after an unsafe injection was administered on him when he was barely 7-months old.

Xabib grew up to be physically disabled, as he did not have a good leg control or balance, as well as having a limbs length discrepancy.

His mother always believed in him and decided to take him to Educational Assessment and Resource Centre (EARC) run by the Lutheran World Federation where children with disability are assessed and determined and the needed intervention given.

Xabib received physiotherapy to help him maintain functional ability, and was then supported to study at a Primary school.

"I feel good now that I have an opportunity to study just like any other child. Learning has long just been a pipe dream but my resilience and passion for education got me here today."

He hopes one day to be an English teacher, and says the career guidance he receives will help him choose the right pathway to achieve his goals.



"I like school so much that I sometimes wish God will see me through to the end until I reach my goals. I am so passionate about being an English teacher and teach as many disabled children as possible. Am grateful to LWF support and program which is enabling me to achieve my educational dreams."

ALWS Board of Directors



Ms Jodie Hoff, B Teach (P-10), BEd, GradDipEd (Theology), MEd Leadership – Chair

Jodie is the Principal of LORDS (Lutheran Ormeau Rivers District School) in Pimpama, Queensland. She has a passion for service-learning and embedding it into school culture by curriculum, resources, support and partnerships - both local and global. Jodie has witnessed ALWS work in Cambodia, Kenya and Mozambique. She has served as director on Boards of Lutheran Education and Lutheran Youth in Queensland, and joined the ALWS Board in 2019.



Mr Peter Renner - Vice Chair

Peter is a retired bank executive with a 39-year career, with the last 15 years in Human Resources. Peter is currently the chair of two residential body corporate organisations. He has been a member of Ringwood Lutheran Church for the past 43 years, and is the chair of the parish, congregation and retirement village. Peter also chairs the LCA Victorian District subcommittee for audit, risk and finance. He has visited ALWS' work in Indonesia. Peter joined the Board in 2017.



Ms Morgan Brookes, BA BEd Middle/Secondary (Honours) & Grad Cert Bus (Ed Enterprise) – Board member

Morgan is the Wellbeing Director, and also a Senior Biology and Psychology teacher, at Cornerstone College, Mount Barker. She has been the leader of a school educational service trip to the Kalahari Desert, South Africa for several years. In 2013 she visited ALWS' project in Indonesia and has served on the Board since 2010.

Don't forget those who are suffering, but imagine you are there with them.

Hebrews 13:3b



Mr Thomas Brennen, MEd, GradCertEdLead, BMus(Hons), BEd(Sec), BA, MACEL – Board member

Thomas is the Principal of Cornerstone College in Mt Barker, South Australia and is also undertaking his PhD exploring issues of social justice and Lutheran theology. He previously worked as the Acting Director for the African Hope Learning Centre, an NGO providing education in Cairo, and as a Lecturer in Education and Theology at the Petrescue Bible Institute, also in Cairo. Thomas is a member at Strathalbyn Lutheran Church. He joined the ALWS Board in 2020.



Mr Andrew Kotzur, BBus (Admin), MAICD – Board member

Andrew is the Managing Director of a family-owned engineering and manufacturing group of companies. In his role, he works closely with farmers and businesses in the grains industry across Australia. Andrew is a member of Zion Lutheran Congregation at Walla where he currently serves as Chairperson. He is also Chairperson of the Murray Taskforce - Growing Regions of Welcome, which is a NSW Government program to resettle recent arrivals (including refugees) to Australia in regional areas. Andrew joined the ALWS Board in 2020.



Rev Mark Schultz, BTh, Grad Dip Min – Board member

Mark is Lead Pastor of LifeWay Lutheran Church, a multisite and multi-ethnic church in the NSW District. He is currently Chairman of Directors of Australian Christian Resources (ACR) as well as Chair of the Vertical Villages Project, for the Together for Ryde Network. Mark has a passion for mission and discipleship and has led multiple mission teams in Thailand. and now Cambodia where he witnessed the work of ALWS first-hand. Mark joined the Board in 2022.

The ALWS Board met on 18-19 March, 21 June, 23-24 September and 14 December in 2022.

The Finance Audit and Risk Committee (FAR) met on 1 March, 31 May, 6 September and 29 November in 2022. The FAR Committee members are Peter Renner (Chair), Jodie Hoff, Michael Stolz, and Ron Asquith.

The Program Advisory Committee (PAC) met on 16 February, 18 May, 17 August and 23 November in 2022. The PAC members are Thomas Brennan (Chair), Anthony Sell (Director Design and Learning at Seed Initiatives) and Geoff Robinson (Expert Disaster Risk Resilience, Senior Program Manager, Act for Peace).

ALWS Leadership Team



Michael J Stolz – Executive Director EMBA, BEng, GAICD

Michael is an experienced leader with a track record of building partnering relationships and growth. Michael has a program delivery track record over 25 years in transport, energy, defense and NFP. He has over 10 years experience as a Non Executive Director, including eight years on the National Board of the Lutheran Church of Australia and New Zealand (LCANZ), and two years on the Board of ALWS. Michael is a former management consultant and RAAF engineer. Michael commenced his appointment as Executive Director in September 2022.



Leah Odongo – Programs DirectorMBA, LL.B, BAL (Sociology, Political Science, Economics)

Leah joined ALWS in 2015 and is an experienced leader with 16 years of multi-faceted work experience in international aid and development. She is passionate about promoting and protecting human rights for all, and served as a Human Rights Lawyer for the Kenya National Commission for Human Rights. Leah worked in refugee camps in eastern Africa with Lutheran World Federation for 8 years, and draws her inspiration from the life and teachings of Christ.



Jonathan Krause – Community Action Manager BA (Writing, Sociology)

Jonathan has 30+ years experience in fundraising, raising half a billion dollars for charitable works through 50+ aid agencies across Europe, Asia, the United States and Australia. Jonathan has provided strategic fundraising expertise and copywriting across all sectors – including international aid, cancer research, animal cruelty and domestic services. Clients include World Vision, the Salvation Army, Guide Dogs, RSPCA, CARE, Plan, cbm and Olivia Newton-John Cancer and Wellness Centre. Jonathan is the author of 8 books, and has served at ALWS for 17 years.



Aaron Glover – Community Engagement Manager MBA, BBus

Aaron is an experienced non-profit leader and manager with a track record of growing organisational impact and empowering teams. He has served in the Lutheran Church of Australia for over 15 years with expertise in youth engagement, school and church partnership and ecumenical collaboration. Aaron commenced his appointment as Community Engagement Manager in February 2023.



Stephen Kroker – Finance Manager CA, B Bus (in accountancy), MAICD

Stephen is a chartered accountant who has worked in public practice and the non-for-profit sector. He has been involved in the Lutheran education sector for over 37 years and has served on numerous committees of the Lutheran Church for over 40 years. Stephen commenced his service with ALWS in April 2021 and has taken on the role of Finance and Admin manager.

All photos: Anthony Bothe

Thank you!

ALWS was blessed in 2022 to be entrusted with \$9.9 million to bring love to life.

This exceeds the 2021 total of \$9.0 million by 10%, and is \$1.9 million more than our original 2022 budget plan. Thank you!

Such a humbling result is a tribute to the kindness and generosity of ALWS supporters, matched with strong ongoing commitment by the Australian Government, through the Department of Foreign Affairs and Trade.

ALWS started 2022 planning on a deficit using previous years surplus funds, but ended the year with a surplus of \$211,734. This provides a strong foundation for expanded ministry in 2023.

This result was achieved with an investment of 15.4% in 'overheads'. These are the fundraising, administration and accountability costs, as defined by the ACFID Code of Conduct. Pleasingly, the 2022 result maintains the 5 year average of 15.4%.

The good news is that 84.6% of ALWS expenditure in 2022 supported projects that help and educate people!

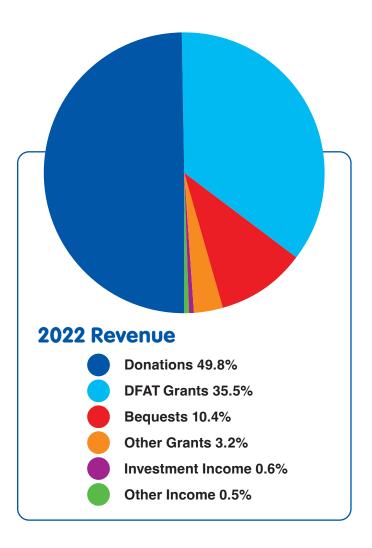
ALWS regards 'overhead' costs as an essential part of effective ministry.

Administration and accountability ensure funds entrusted to ALWS are used properly and effectively, meeting all legal and accreditation standards, while also maximizing efficiency.

Fundraising shows supporters the impact they can make in people's lives, and inspire them to action. In 2022, an amazing \$7.25 was donated for every \$1 invested.

WHERE YOU LIVE WI	HAT YOU GAVE IN 2022
SOUTH AUSTRALIA	\$2,089,263
NORTHERN TERRITORY	\$41,501
QUEENSLAND	\$1,089,948
NEW SOUTH WALES	\$449,436
VICTORIA	\$1,755,984
TASMANIA	\$13,681
WESTERN AUSTRALIA	\$140,928
ACT	\$123,390
NEW ZEALAND	\$4,185
OTHER*	\$247,719
THANK YOU!	TOTAL \$5,956,035

^{*} Lutheran Women of Australia, grants from LLL Permanent Funds, interest forgone on LLL accounts, etc



ALWS also works to increase impact through Australian and international partnerships that provide 'matching grants', through careful investment, and securing support from partners like the Lutheran Laypeople's League.

As the world faces what is described as a 'polycrisis', ALWS works toward securing a safer world for all, and amplifying the voices of those we serve. We are committed to being innovative and flexible in how we respond to both opportunities and challenges.

In summary, ALWS maintains a sound financial position as at 31 December 2022. ALWS has the capacity to meet all its obligations as and when they fall due and retains sufficient money in reserve to meet all its legal obligations.



DIRECTORS' REPORT

In accordance with a resolution of the Directors, the Directors of the agency report on the financial statements and operations of the agency for the year ended 31 December 2022 as follows:

1. THE NAMES OF THE DIRECTORS IN OFFICE AT DATE OF THIS REPORT

Ms J Hoff (Chairperson) Mr P Renner (Vice Chairperson) Mr A Kotzur Ms M Brookes Mr T Brennen

Rev M Schultz (appointed July 2022)

Mr M Stolz (resigned March 2022)

2. PRINCIPAL ACTIVITIES

The principal activities of ALWS during the year were to support programs that decrease human poverty and injustice, provide for the well-being of refugees and the internally displaced and respond to the needs of people affected by disasters. These activities and programs are achieved in partnership with the Lutheran World Federation's (LWF) Department for World Service, ACT Alliance, the Evangelical Lutheran Church – PNG (ELC-PNG) and LWF churches in Indonesia. ALWS also provides global education programs to LCA schools, congregations and auxiliaries and liaises with government and non-government organisations to maximise the effectiveness of aid delivery.

3. OPERATING RESULTS

There was a surplus of revenue over expenditure for the year ended 31 December 2022 of \$211,734 (2021 \$651,561).

4. CHANGES IN THE STATE OF AFFAIRS

There were no significant changes in the state of affairs of ALWS during 2022.

5. EVENTS SUBSEQUENT TO BALANCE DATE

Since the end of the financial year, the Directors are not aware of any matters or circumstances not otherwise dealt with in the financial report that have significantly or may significantly affect the operations or the state of affairs of the agency in subsequent financial years.

6. LIKELY DEVELOPMENTS

The Directors do not expect any developments in the operations of the agency which would affect the results of the operations in subsequent financial years.

7. DIRECTORS' BENEFITS

No remuneration was received by or transactions entered into with the Directors or Directors' related entities during the year other than reimbursement of Board related expenses.

For and on behalf of the Board:

(Chairperson)

Date: 31 March 2023

Place: 10 Somerset Drive, Albury NSW

Mr P Renner (Vice Chairperson)



DIRECTORS' DECLARATION

The Directors of Australian Lutheran World Service declare that the financial report has been prepared in accordance with the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) The financial statements and notes as set out on pages 7 to 21, are in accordance with the ACFID Code of Conduct and:
 - comply with Australian Accounting Standards Simplified Disclosures; and the Australian Charities and Not-for-Profits Commission Regulation 2013; and
 - ii. give a true and fair view of the financial position as at 31 December 2022 and of the performance for the year ended on that date.
- (b) In the Directors' opinion, there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors.

Ms J Hoff (Chairperson)

Date: 31 March 2023

Place: 10 Somerset Drive, Albury NSW

Mr P Renner (Vice Chairperson)

The attached financial report has been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code, please refer to the ACFID website available at <u>www.acfid.asn.au</u>

INDEPENDENT AUDIT REPORT TO THE BOARD OF THE AUSTRALIAN LUTHERAN WORLD SERVICE FOR THE YEAR ENDED 31 DECEMBER 2022

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

We have audited the financial report of Australian Lutheran World Service, which comprises the statement of financial position as at 31 December 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the financial report of Australian Lutheran World Service has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 31 December 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards Simplified Disclosures and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013.*

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), the ACFID Code of Conduct and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Directors for the Financial Report

The Directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012 and the needs of the Board. The Directors' responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.



As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MTC ADVISORY PTY LTD

Chartered Accountants

Mark Le Cornu

Registered Company Auditor Adelaide, 31st day of March 2023 Contact details – MTC Advisory Pty Ltd PO Box 83, Kent Town SA 5071

Phone: 08 8364 3522

STATEMENT OF COMPREHENSIVE INCOME

	Note	2022 \$	2021 \$
REVENUE			
Donations and gifts Bequests and legacies Grants		4,924,306 1,031,729	4,754,883 1,250,457
Department of Foreign Affairs and Trade (Other Australian Investment income	(DFAT)	3,520,434 321,262 56,704	2,844,203 107,000 47,119
Other income		51,782	53,449
TOTAL REVENUE		9,906,217	9,057,111
EXPENDITURE			
International programs - Funds to international programs - Program support costs Community education	12	7,069,350 561,330 521,071	5,985,703 617,220 397,958
Fundraising costs - Public		821,341	696,274
- Government, multilateral & private Accountability and administration		24,959 641,531 	20,938 687,457
TOTAL EXPENDITURE		9,639,582	8,405,550
SURPLUS OF REVENUE OVER EXPEND	ITURE	266,635	651,561
Other Comprehensive Income (Loss) on revaluation of financial assets	4	(54,901)	0
TOTAL COMPREHENSIVE INCOME		211,734	651,561

The accompanying notes form part of these financial statements



STATEMENT OF FINANCIAL POSITION

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS Cash and Cash Equivalents Trade and Other Receivables Other Financial Assets	2 3 4	8,087,398 40,797 720,050	8,651,473 35,966 0
TOTAL CURRENT ASSETS		8,848,245	8,687,439
NON CURRENT ASSETS			
Property, Plant and Equipment Right-of-use assets Intangibles	5 6 7	32,660 41,202 0	23,212 0 20,812
TOTAL NON CURRENT ASSETS		73,862	44,024
TOTAL ASSETS		8,922,107	<u>8,731,463</u>
LIABILITIES			
CURRENT LIABILITIES Trade and Other Payables Tax Liabilities Lease Liabilities Provisions	8 9 11 10	69,692 80,877 26,664 <u>242,445</u>	29,820 79,330 0 515,615
TOTAL CURRENT LIABILITIES		419,678	624,765
NON CURRENT LIABILITIES Lease Liabilities Provisions	11 10	16,015 209,503	0 41,521
TOTAL NON CURRENT LIABILITIES		225.518	41.521
TOTAL LIABILITIES		<u>645.196</u>	<u>666.286</u>
NET ASSETS		<u>8,276,911</u>	<u>8,065,177</u>
EQUITY			
Retained Earnings		8,276,911	8,065,177
TOTAL EQUITY		<u>8,276,911</u>	<u>8,065,177</u>

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN EQUITY

	Retained Earnings \$	TOTAL \$
Balance as at 31 December 2020	7,413,616	7,413,616
Excess of revenue over expenses	651,561	651,561
Balance as at 31 December 2021	8,065,177	8,065,177
Excess of revenue over expenses	211,734	211,734
Balance as at 31 December 2022	8,276,911	8,276,911

STATEMENT OF CASH FLOWS

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Government grants and other income Interest receipts Operating expenses		10,185,431 56,704 (10,007,041)	9,324,505 47,119 (8,593,329)
Net cash generated by operating activities	16	235,094	778,295
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of listed investments Payments for office equipment		(774,951) (24,218)	0 <u>(32,334)</u>
Net cash (used in) investing activities		<u>(799,169)</u>	(32,334)
Net (decrease) increase in cash held Cash at the beginning of the year		(564,075) <u>8,651,473</u>	745,961 <u>7,905,512</u>
Cash at the end of the year	2	<u>8,087,398</u>	<u>8,651,473</u>

The accompanying notes form part of these financial statements



NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Australian Lutheran World Service (ALWS) which operates as the overseas aid fund and an agency of the Lutheran Church of Australia Incorporated. ALWS is registered as a charity in its own right under Australian charitable law and regulated by the *Australian Charities and Not-for-profits Commission*.

The financial statements were authorised for issue by the Board of the Australian Lutheran World Service on 31st March 2023.

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure requirements, the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board and *Australian Council for International Development* (ACFID) Code of Conduct.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Income Tax

No provision for income tax has been raised as Australian Lutheran World Service is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

(c) Revenue recognition

Revenues from funding contracts and supporters

The core principle of AASB 15 requires revenue to be recognised on a basis that reflects the transfer of goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

ALWS receives significant funding from the government and other parties including operational funding for overseas aid projects, donations, legacies and gifts. On initial recognition of the right to receive funding, ALWS assesses whether there is an enforceable contract that has sufficiently specific performance obligations in accordance with AASB 15. This assessment determines the timing of income recognition.

The timing of the payment with respect to income received generally corresponds with the timing of the satisfaction of the performance obligations. However, in instances where there is a difference, it may result in the recognition of a receivable, contract asset or contract liability. Specific considerations for different types of income are explained below.

AUSTRALIAN LUTHERAN WORLD SERVICE SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants

Grant revenue is recognised in the statement of comprehensive income when the entity satisfies the performance obligations stated within the funding agreements, if applicable.

If conditions are attached to the grant which must be satisfied before the entity is eligible to retain the revenues, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Where the entity has assessed that there are no specific performance obligations, the grant revenue is recognised on receipt in accordance with AASB 1058.

To identify a performance obligation under AASB 15, the condition must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgment to determine whether the conditions are sufficiently specific by taking into account the nature, cost, quantity and the period of transfer related to the services promised in exchange for the development funding.

In relation to major grant funding received from the Commonwealth Department of Foreign Affairs and Trade (DFAT), grant funding is provided on the basis of ALWS' status as a fully accredited entity and subject to an agreed annual development plan. After applying the above assessment criteria, management has assessed that the funding received during the year ended 31 December 2022 from DFAT is appropriately recorded as income in the reporting period.

In relation to other sources of grant funding received during the year ended 31 December 2022, there are no specific performance obligations and grant revenue is treated as income upon receipt.

Donations, fundraising and bequests

ALWS recognises amounts donated or raised on behalf of the entity as income when the income is received by the entity. Bequests are recognised when the legacy is received. In-kind and non-monetary donations are recognised at fair value.

Investment income

Investment income comprises interest, dividends and distributions from managed investments. Interest income is recognised as it accrues, using the effective interest rate method.

Dividends and distributions from investments are recognised when the right to receive income has been established.

Other income

Other income consists of private funding from fundraising events and educational initiatives. This funding is recognised as income upon receipt or when the right to receive income has been established.



NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, deposits held at call with banks and other short-term and highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(e) Trade and other receivables

Trade and other receivables represents all amounts receivable on a current basis within 12 months. Any amounts expected to be received outside of the next 12 months are treated as non-current receivables.

Receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for credit loss.

(f) Plant and equipment

Plant and equipment is valued at cost less any accumulated depreciation.

Depreciation is calculated on plant and equipment using the straight-line method based on the expected useful life of each asset. Surpluses and losses on disposal of plant and equipment are taken into account in determining the operating result for the year.

(g) Intangibles

Intangibles are recognised where spending on digital and electronic assets carry some value for future periods. These assets are amortised on a straight-line basis using appropriate rates as determined by management.

(h) Financial instruments

Financial instruments of ALWS consist of a portfolio of exchange traded and managed funds that are traded on public securities markets. Financial instruments are recognised initially on the date that the entity becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs.

Classification and subsequent measurement

In line with AASB 1060, financial assets are subsequently measured at fair value through other comprehensive income. Fair value is determined using the market price as quoted in an active market on balance date.

(i) Employee entitlements

Provision is made for the entity's liability for employee benefits arising from employment obligations as at balance date. The entity provides fully for annual leave entitlements payable to employees and for long service leave entitlements for employees that have reached five completed years of service.

Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits.

AUSTRALIAN LUTHERAN WORLD SERVICE SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Right-of-use assets & Leases liabilities

All leases entered into by the entity comply with AASB 16 Leases. AASB 16 has been adopted for the first time for the year ended 31 December 2022 whereby the right-of-use asset has been recognised for the remaining lease term and associated lease liability recognised. Refer Notes 6 and 11.

The right-of-use asset is depreciated over the remaining lease term on a straight-line basis and assessed for impairment in accordance with accounting standards.

The lease liability is measured at the present value of the remaining lease payments. Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method.

This change in accounting policy has made no material impact on the net assets of the entity and no restatement of prior periods has been made.

(k) Trade and other payables

Trade and other payables represents liabilities for goods and services received by the company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of the recognition of the liability.

(I) Value of volunteers

The work of Australian Lutheran World Service is supported by a large number of volunteers each year. The value of services provided by volunteers is not included in revenue or expenditure because of the practical difficulties involved. The contributions of local volunteers mean that ALWS is able to deliver a greater portion of cash donations directly to overseas aid projects.

In relation to volunteers used directly for the support of international projects and community education, the economic value of volunteers is calculated to be \$10,621 for the year ended 31 December 2022 (\$232 for the 2021 year). This amount is considered recognised development expenditure for the purpose of assessing entitlement for government funding. Due to the removal of some Covid-19 restrictions, there were more volunteers able to assist during 2022 when compared with 2021.

(m) Comparative information

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.



	2022 \$	2021 \$
NOTE 2 CASH AND CASH EQUIVALENTS		
Petty cash Commonwealth Bank Lutheran Laypeople's League Macquarie Bank	100 582,253 7,270,700 <u>234,345</u>	10 568,340 8,083,123 0
	<u>8,087,398</u>	<u>8,651,473</u>
NOTE 3 TRADE AND OTHER RECEIVABLES		
Prepayments Debtors - other	219 40,578	35,966 <u>0</u>
	<u>40,797</u>	<u>35,966</u>
NOTE 4 OTHER FINANCIAL ASSETS		
Managed funds at fair value	720,050	0
Managed funds at cost	<u>774,951</u>	0
Loss on revaluation of financial assets	<u>(54,901)</u>	0
NOTE 5 PROPERTY, PLANT AND EQUIPME	NT	
(a) Summary Office equipment, at cost Less: Accumulated depreciation	77,511 <u>(44,851)</u>	82,244 <u>(59,032)</u>
Total Property, Plant and Equipment	<u>32,660</u>	23,212
(b) Reconciliation of movements A reconciliation of the carrying amount of each class of asset for	the year is set o	ut below:
Office equipment Carrying amount at beginning of year Plus: Additions Less: Disposals Less: Movements in asset class Less: Depreciation	23,212 24,217 0 0 (14,769)	21,917 13,953 0 0 (12,658)
Carrying amount at end of year	32,660	23,212

AUSTRALIAN LUTHERAN WORLD SERVICE SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2022 \$	2021 \$
NOTE 6 RIGHT-OF-USE ASSET		
Right-of-use asset Less: accumulated depreciation	67,224 (26,022)	0
Less. accumulated depreciation	<u>41,202</u>	0
NOTE 7 INTANGIBLES		
Intangible assets Less: Accumulated amortisation	0	50,382 (29,570)
	0	20,812
NOTE 8 TRADE AND OTHER PAYABLES		
Trade creditors Accruals	5,164 <u>64,528</u>	5,938 23,882
	<u>69,692</u>	<u>29,820</u>
NOTE 9 TAX LIABILITIES		
GST and employment related tax liabilities	80,877	79,330
	<u>80,877</u>	<u>79,330</u>
NOTE 10 PROVISIONS		
Long service leave Annual leave	212,465 239,483	213,941 343,195
	<u>451,948</u>	<u>557,136</u>
Comprised of:		
Current liability Non-current liability	242,445 209,503	515,615 41,521
	<u>451,948</u>	<u>557,136</u>
NOTE 11 LEASE LIABILITIES		
Current lease liabilities Non-current lease liabilities	26,664 16,015	0 <u>0</u>
	<u>42,679</u>	0



NOTE 12 DISBURSEMENTS TO OVERSEAS PROJECTS

DEVELOPMENT PROGRAMS COUNTRY/PROGRAM	ALWS 2022	DFAT 2022	TOTAL 2022	TOTAL 2021
Burundi	62,250	305,505	367,755	365,843
Cambodia	350,000		350,000	500,000
India	1,000		1,000	106,857
Indonesia	163,277	281,793	445,070	369,106
Myanmar	254,000	332,000	586,000	200,000
Nepal	106,500	597,031	703,531	804,761
Papua New Guinea	1,632	471,728	473,360	938,164
Somalia	105,067	195,067	300,134	318,567
South Sudan	741,069		741,069	1,000,000
	1,784,795	2,183,124	3,967,919	4,603,298
Capacity building	244,918		244,918	158,027
Gender	18,206	75,695	93,901	80,120
	2,047,919	2,258,819	4,306,738	4,841,445

PROTRACTED CRISIS COUNTRY	ALWS	DFAT	TOTAL	TOTAL
Bangladesh		512,330	512,330	0
Kenya	400,000		400,000	414,020
Myanmar	11,475	426,858	438,333	0
	411,475	939,188	1,350,663	414,020

HUMANITARIAN RESPONSE COUNTRY	ALWS 2022	EAA 2022	TOTAL 2022	TOTAL 2021
	2022	2022		
Afghanistan			0	100,000
Bangladesh	54,348		54,348	41,497
Ethiopia	370,000	63,150	433,150	100,000
Haiti			0	75,000
Kenya			0	100,000
Myanmar			0	50,000
Somalia	300,000	63,149	363,149	0
South Sudan			0	100,000
Tonga	30,000		30,000	0
Ukraine	181,019	118,981	300,000	0
			•	
	935,367	245,280	1,180,647	566,497

NOTE 12 DISBURSEMENTS TO OVERSEAS PROJECTS (CONTINUED)

GLOBAL PARTNER SUPPORT	ALWS 2022		TOTAL 2022	TOTAL 2021
ACT Alliance	62,126		62,126	17,252
LWF	169,176		169,176	138,117
Other	0		0	8,372
	231,302	0	231,302	163,741
	ALWS 2022	DFAT/EAA 2022	TOTAL 2022	TOTAL 2021
TOTAL DISBURSEMENTS	3,626,063	3,443,287	7,069,350	5,985,703

NOTE 13 FINANCIAL INSTRUMENTS

Interest Rate Risk	Floating Interest Rate	Fixed Inte 1 Year or Less	rest Rate M 1 to 2 Years	laturing 2 to 5 Years	Non Interest Bearing	Total Book Value	Net Market Value
Financial Assets Cash on hand Cash at bank Bank term deposits Trade and other	8,087,298				100	100 8,087,298 0	100 8,087,298 0
Receivables					40,797	40,797	40,797
Total Financial Assets	8,087,298				40,897	<u>8,128,195</u>	<u>8,128,195</u>
Financial Liabilities Trade and other payables					150,569	150,569	150,569
Total Financial Liabilities					150,569	150,569	150,569
Net Financial Assets	8,087,298				(109,672)	7,977,626	7,977,626

Weighted average interest rate for financial assets approx. 1.20%

ALWS has \$720,050 invested in managed funds which are financial instruments but are not subject to direct interest rate risk and are therefore not included in the table above. The managed funds are subject to general market risk which is influenced by interest rate decisions.

NOTE 14 AUDITOR'S REMUNERATION	2022 \$	2021 \$
Remuneration of the Auditor of the entity for:		
Auditing the financial statements Other services	19,000 0	17,500 57,284
	<u>19,000</u>	74,784



NOTE 15 RELATED PARTY INFORMATION

(a) Lutheran Church of Australia Incorporated (LCA)

ALWS serves as the overseas aid and resettlement agency of the Lutheran Church of Australia. The LCA endorses and indemnifies the activity of ALWS and has authorised the ALWS Executive Director and Deputy Executive Director to sign contracts and resulting financial declarations for work to be carried out by ALWS in accordance with its Constitution and By-Laws.

(b) Lutheran World Federation, Department for World Service (LWF)

ALWS is a Related Agency to the Lutheran World Federation, Department for World Service. ALWS paid funds totalling \$3,783,661 in support of its programs during the year ended 31 December 2022 (2021 \$3,357,078).

(c) Action by Churches Together (ACT) Alliance

ACT Alliance, the coordination office for emergency relief projects organisationally based in the Lutheran World Federation and World Council of Churches, was paid \$1,163,260 in support of its programs during the year ended 31 December 2022 (2021 \$342,252).

(d) Key Management Personnel Remuneration

The remuneration paid to key management personnel during the year was \$348,333 (2021 \$398,933).

NOTE 16	CASH FLOW INFORMATION	2022	2021
		\$	\$

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash at bank and on hand Term deposits Cash at the end of the year	8,087,398 0 8,087,398	8,651,473 0 8,651,473
Reconciliation of cash flow from operations to operating result:		
Surplus of revenue over expenditure	211,734	651,561
Non-cash flows in operating surplus: Depreciation and amortisation Revaluation of investments Accrued interest	37,059 54,901 40,567	24,951 0 0
Changes in assets and liabilities: (Increase) Decrease in trade and other receivables Increase in trade and other payables (Decrease) Increase in provisions for employee entitlements Increase in other liabilities	(45,398) 39,872 (105,188) 	325 9,935 91,524 0
Net cash provided by operating activities	235,094	778,296



Vision, Mission, Passion

Our Mandate

We love because God first loved us. Jesus said, "For I was hungry, and you gave me something to eat; I was thirsty, and you gave me something to drink; I was a stranger, and you invited me in; naked, and you clothed me; I was sick, and you visited me; I was in prison, and you came to me ... Truly I say to you, to the extent that you did it to one of these brothers or sisters of mine, even the least of them, you did it to me." (Matthew 25:35-36,40).

Our Vision

ALWS envisages a world where love comes to life (see 1 John 4:9-12); a world where all people live in just societies, where we are all empowered to achieve our full potential, uphold our rights and the rights of others for a life with peace and dignity; and where we are all inspired to remember, welcome and support those who suffer from poverty and injustice (see Galatians 2:10 and Leviticus 25:35).

Our Mission

ALWS reaches out in love, for justice. We bring together people willing to work in service to help end suffering. As partners, we work openly and accountably, supporting programs which welcome, respect and bring hope through care to those fleeing from, or hurt by, disaster, conflict, poverty or oppression. We add our voice to the voices of those unheard and excluded, together crying out for justice so that we can all live in just and sustainable communities.

Our Approach

Considering the alarming rise in inequality in our world, we focus on supporting those who are on the move and affected by disaster in the Asia-Pacific and Sub-Saharan Africa. Within these groups, we intentionally seek out those most at risk of abuse, exclusion and inequality and those who experience disadvantage due to gender or disability. We deliberately invest in partnerships and collaborations that seek to reach those who are most marginalised. We work to inspire and equip people to support work which is rights-based, sustainable, and integrated.

Like to know more? 1300 763 407 · alws.org.au

alws@alws.org.au • PO Box 488 Albury NSW 2640

Our Goals



Help...

through partners to ensure people live in more just and sustainable communities through long-term development programs, and that people affected by emergencies receive life-sustaining care.



Inspire ...

and enable the Lutheran family to **reach out in love for justice**.



Improve...

to enable us to **best serve** people, communities and supporters.



Strengthen...

as an organisation to ensure we are **transparent and accountable** to people, communities, partners and supporters.



Partner...

to leverage wider change and **increase our impact**.



Resource ...

with the people, funds and time needed to sustain the work of the organisation.



