

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Form

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 10-01-2023, and ending 09-30-2024

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: LUTHERAN WORLD RELIEF INC. Doing business as: Number and street (or P.O. box if mail is not delivered to street address): 700 LIGHT STREET. Room/suite: City or town, state or province, country, and ZIP or foreign postal code: BALTIMORE, MD 212303850

D Employer identification number: 13-2574963. E Telephone number: (202) 888-6200. G Gross receipts \$ 72,103,558

F Name and address of principal officer: DANIEL SPECKHARD, 700 LIGHT STREET, BALTIMORE, MD 212303850

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527

J Website: WWW.LWR.ORG

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1945. M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THIS RETURN SHOULD BE REVIEWED TOGETHER WITH LWR'S RELATED ORGANIZATIONS CORUS INTERNATIONAL INC, INTERCHURCH MEDICAL ASSISTANCE INC., AND CORUS SOLUTIONS, INC. LUTHERAN WORLD RELIEF, INC. (LWR) WORKS WITH LUTHERANS & PARTNERS AROUND THE WORLD TO END POVERTY, INJUSTICE, & HUMAN SUFFERING.

Table with 2 columns: Description, Amount. Rows 2-7a, 7b. Includes voting members, employees, volunteers, and revenue.

Revenue

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12. Includes contributions, program service revenue, investment income, other revenue, and total revenue.

Expenses

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19. Includes grants, benefits, salaries, fundraising fees, other expenses, and revenue less expenses.

Net Assets or Fund Balances

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22. Includes total assets, total liabilities, and net assets or fund balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer ROBERT MOONEY CHIEF FINANCIAL AND ADMIN. OFFICER, Date 2025-09-22

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-09-22, Check if self-employed, PTIN P00247720, Firm's name BDO USA, Firm's EIN 13-5381590, Firm's address 8401 GREENSBORO DR STE 800, Phone no. (703) 893-0600, MCLEAN, VA 221023599

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

AFFIRMING GOD'S LOVE FOR ALL PEOPLE, WE WORK WITH LUTHERANS AND PARTNERS AROUND THE WORLD TO END POVERTY, INJUSTICE AND HUMAN SUFFERING. Lutheran World Relief, Inc. is a subsidiary of Corus International. As such this 990 should be read in conjunction with that of the parent entity.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 31,548,218 including grants of \$ 1,797,086) (Revenue \$ 0)

EMERGENCIES AND MATERIAL RESOURCES: LUTHERAN WORLD RELIEF RESPONDS TO NATURAL DISASTERS AND CONFLICT-DRIVEN EMERGENCIES, ESPECIALLY THOSE THAT AFFECT THE WORLD'S POOREST COMMUNITIES AND WORK WITH VULNERABLE COMMUNITIES TO HELP THEM REBUILD AFTER DISASTER STRIKES AND PREPARE FOR FUTURE DISASTERS.DURING THE YEAR, WE ENGAGED IN EMERGENCY RESPONSE AND THE DISTRIBUTION OF MISSION QUILTS, SCHOOL SUPPLY KITS AND BABY CARE KITS.

4b (Code:) (Expenses \$ 10,095,760 including grants of \$ 822,358) (Revenue \$ 0)

FOOD SECURITY/AGRICULTURE: LUTHERAN WORLD RELIEF WORKS WITH POOR, RURAL COMMUNITIES AROUND THE WORLD TO HELP FARMERS IMPROVE THEIR CROPS, LEARN NEW TECHNIQUES AND TOOLS TO INCREASE THEIR YIELD AND ATTRACT BUYERS WHO WILL PAY MORE FOR THEIR PRODUCTS, HELP RURAL COMMUNITIES DEVELOP PRODUCTIVE, RESILIENT AND STABLE ECONOMIES THROUGH AN ENTERPRISE-BASED APPROACH THAT ENGAGES THE PRIVATE SECTOR AT MULTIPLE LEVELS TO CREATE PROFITABLE PARTNERSHIPS THAT BENEFIT FAMILIES AND PROMOTE RURAL LIVELIHOODS. LUTHERAN WORLD RELIEF ALSO HELPS COMMUNITIES PROTECT THEIR AGRICULTURAL ASSETS IN THE FACE OF CHALLENGING CLIMATE CONDITIONS AND IMPROVE THEIR RESILIENCE TO NATURAL HAZARDS LIKE FLOODS AND DROUGHTS. WE INTRODUCED ENVIRONMENTALLY SUSTAINABLE FARMING PRACTICES SO THAT COMMUNITIES GET THE MOST OUT OF THEIR LAND WHILE CONSERVING AND RESTORING THEIR NATURAL RESOURCES. WE ALSO WORKED WITH LOCAL AND NATIONAL GOVERNMENTS TO FACILITATE THE PROTECTION OF NATURAL RESOURCES, HELPING COMMUNITIES ASSESS THEIR VULNERABILITIES TO NATURAL HAZARDS AND DEVELOP THE PLANS AND SKILLS THEY NEED TO PREPARE FOR THEM.

4c (Code:) (Expenses \$ 2,814,119 including grants of \$ 982,515) (Revenue \$ 0)

HELPING PEOPLE IN POOR, RURAL COMMUNITIES ACHIEVE ECONOMIC INDEPENDENCE THROUGH A DEVELOPMENTAL APPROACH FOCUSED ON ECONOMIES BUILT UPON THE CONSUMPTION AND CULTIVATION OF SUSTAINABLE GOODS AND SERVICES.

(Code:) (Expenses \$ 557,855 including grants of \$ 23,952) (Revenue \$ 0)

GROUND UP INVESTING, INCLUDING MOUNTAIN HARVEST AND FARMERS MARKET BRANDS: LWR MAKES IMPACT INVESTMENTS THROUGH GROUND UP INVESTING (GUI). GUI FUNDS HIGH-IMPACT ENTERPRISES THAT DELIVER SOCIAL, ECONOMIC AND ENVIRONMENTAL BENEFITS FOR LOCAL COMMUNITIES THROUGH BOTH DEBT AND EQUITY FUNDING. GUI INVESTS IN COMPANIES OPERATING ACROSS RURAL MARKETS FROM AGRICULTURAL SOURCING TO PRODUCTION AND TRADING TO DIRECT-TO-CONSUMER PRODUCT COMPANIES AND TECH-ENABLED SERVICES PROVIDERS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 557,855 including grants of \$ 23,952) (Revenue \$)

4e Total program service expenses 45,015,952

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [checked]

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Form 990 (2023) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 17 with various questions and input fields.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ROBERT MOONEY 700 LIGHT STREET BALTIMORE, MD 212303850 (202) 888-6200

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) Daniel Speckhard President and CEO	2.0 52.7	X		X			0	530,561	52,330
(2) Mahmoud Bah Chief Operating Officer	2.0 54.4	X		X			0	232,700	32,773
(3) Tim McCully Executive Vice President	2.0 49.3	X		X			0	263,165	41,435
(4) Abigail Nelson Director	2.0 6.0	X					0	0	0
(5) Cathy Petti Director	2.0 6.0	X					0	0	0
(6) David Lose Director	2.0 6.0	X					0	0	0
(7) Hilda Arellano Director	2.0 6.0	X					0	0	0
(8) Jean Hanson Director	2.0 6.0	X					0	0	0
(9) Katherine Tunheim Director	5.0 15.0	X					0	0	0
(10) Kenneth Jones Director	5.0 15.0	X					0	0	0
(11) Kurt Newman Director	2.0 6.0	X					0	0	0
(12) Marcelino Ford-Livene Director	2.0 6.0	X					0	0	0
(13) Muna Bhanji Director	2.0 6.0	X					0	0	0
(14) Philip Atkins-Pattenson Director	5.0 15.0	X					0	0	0
(15) Sonya Funna Director	2.0 6.0	X					0	0	0
(16) Tamron Keith Director	2.0 6.0	X					0	0	0
(17) Timothy Runtsch Director	2.0 6.0	X					0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(18) William Craft Director	2.0 6.0	X					0	0	0
(19) JoAnn Theys Senior Vice President Finance and Administration	45.3			X			0	175,427	15,892
(20) Mark Moyer Interim CFO	39.6			X			0	83,400	11,062
(21) Andrea Wilson General Counsel and Vice President of Compliance	47.3				X		0	247,598	45,467
(22) Edward Byrd Vice President of Global Operations	44.8				X		0	268,455	47,308
(23) Frances Woodard Chief People and Culture Officer	44.9				X		0	274,854	32,950
(24) Jeremy Bauman Executive Director, Ground Up Investing	41.4				X		0	156,642	37,258
(25) Michael Watt Vice President of Global Operations	41.8				X		0	249,871	30,436
(26) Shelly Talcott Chief of Staff	42.2				X		0	165,716	31,478
(27) Eric Ramirez Senior Technical Director	41.8					X	0	198,132	26,211
(28) George Hanna Managing Director	45.2					X	0	220,126	37,599
(29) Lali Chania Managing Director	40.7					X	0	214,051	38,909
(30) Mary Linehan Sr Tech, Infectious Diseases	35.1					X	0	198,108	33,652
(31) Paul Auxila Chief of Party, Haiti Program	46.2					X	0	345,280	39,463
(32) Cheri Kase Chief Information Officer	46.2					X	0	99,888	9,160
(33) Frederick Kellett Managing Director	44.0					X	0	102,453	9,221
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						0	4,026,427	572,604	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CDRCreative Direct Response Inc 16900 SCIENCE DRIVE BOWIE, MD 20715	MARKETING	3,168,210
Southwest Publishing & Mailing Corp 4000 SE ADAMS STREET TOPEKA, KS 66609	MARKETING	705,154
Midwest Warehouse Inc 398 EAST RICHMOND STREET E ST PAUL, MN 55075	WAREHOUSE STORAGE	627,310
Brethren Service Center 601 Main St PO Box 188 New Windsor, MD 27116	Warehouse Storage	580,423
RPX Consulting Group Inc 26 Elm Street Delhi, NY 13753	Consulting	382,540

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **9**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with 5 main columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants, and Other Similar Amounts, and Federated campaigns through Total.

Table for Program Service Revenue with columns for Business Code and revenue amounts. Rows include lines 2a through 2f and a total line 2g.

Table for Other Revenue with multiple sub-sections (3-10) including Investment income, Rental income, Net gain or loss, and Fundraising events. Includes sub-columns for Real/Personal and Securities/Other.

Table for Other Revenue Misc Amt with columns for Business Code and revenue amounts. Rows include lines 11a through 11d and a total line 12.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	96,533	96,533		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	3,529,378	3,529,378		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,150,748	6,144,237	672,001	1,334,510
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	651,730	491,290	53,733	106,707
9 Other employee benefits	2,338,748	1,763,006	192,822	382,920
10 Payroll taxes	179,381	135,222	14,789	29,370
11 Fees for services (non-employees):				
a Management	3,245,310	1,733,678	229,242	1,282,390
b Legal	271,417	144,994	19,172	107,251
c Accounting	46,413	24,794	3,279	18,340
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	89,216	47,660	6,302	35,254
12 Advertising and promotion	847,413	154,945	146,644	545,824
13 Office expenses	2,634,592	481,721	455,914	1,696,957
14 Information technology	1,337,505	244,556	231,454	861,495
15 Royalties				
16 Occupancy	254,469	254,469	0	0
17 Travel	1,309,627	1,000,725	129,370	179,532
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	622,588	579,118	20,011	23,459
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	40,845	30,956	9,821	68
23 Insurance	59,393	46,006	13,387	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MATERIAL DONATIONS EXPENSES (KITS AND QUILTS)	22,163,901	21,656,512	0	507,389
b PROGRAM INPUT EXPENSES	5,183,595	5,177,152	215	6,228
c MISCELLANEOUS EXPENSES	2,848,122	1,153,756	1,594,183	100,183
d BANK AND MERCHANT FEES	361,639	109,058	-151,462	404,043
e All other expenses	36,742	16,186	18,839	1,717
25 Total functional expenses. Add lines 1 through 24e	56,299,305	45,015,952	3,659,716	7,623,637
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	3,366,147	1	12,617,763
	2 Savings and temporary cash investments	17,324,114	2	22,182,931
	3 Pledges and grants receivable, net	1,084,766	3	2,959,976
	4 Accounts receivable, net	3,887,669	4	4,273,413
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	1,821,351	7	0
	8 Inventories for sale or use	15,560,461	8	13,577,148
	9 Prepaid expenses and deferred charges	33,945	9	230,294
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,864,730		
	b Less: accumulated depreciation	10b 2,428,600	335,458	10c 436,130
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	5,062,553	13	5,672,492
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	42,704,487	15	62,252,366
16 Total assets: Add lines 1 through 15 (must equal line 33)	91,180,951	16	124,202,513	
Liabilities	17 Accounts payable and accrued expenses	4,458,581	17	3,627,077
	18 Grants payable		18	
	19 Deferred revenue	14,208,451	19	32,170,915
	20 Tax-exempt bond liabilities	1,109,710	20	949,256
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	2,301,044	25	1,864,202
	26 Total liabilities: Add lines 17 through 25	22,077,786	26	38,611,450
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	57,733,280	27	75,824,850
	28 Net assets with donor restrictions	11,369,885	28	9,766,213
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	69,103,165	32	85,591,063
33 Total liabilities and net assets/fund balances	91,180,951	33	124,202,513	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	72,103,558
2	Total expenses (must equal Part IX, column (A), line 25)	2	56,299,305
3	Revenue less expenses. Subtract line 2 from line 1	3	15,804,253
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	69,103,165
5	Net unrealized gains (losses) on investments	5	683,645
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	85,591,063

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Additional Data

Return to Form

Software ID: 23017437

Software Version: 2023v6.0

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	50,427,370	55,890,638	64,325,543	60,833,140	70,484,726	301,961,417
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						0
4 Total. Add lines 1 through 3	50,427,370	55,890,638	64,325,543	60,833,140	70,484,726	301,961,417
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						0
6 Public support. Subtract line 5 from line 4.						301,961,417

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	50,427,370	55,890,638	64,325,543	60,833,140	70,484,726	301,961,417
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	532,248	253,937	354,057	521,737	1,618,832	3,280,811
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-12,832	0	0	28,560	0	15,728
11 Total support. Add lines 7 through 10						305,257,956

12 Gross receipts from related activities, etc. (see instructions) **12** 0

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	98.92 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	99.00 %

16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.
b 33 1/3% support tests-2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

	Yes	No
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - MISCELLANEOUS, COLUMN A - -12832.0, COLUMN B - 0.0, COLUMN C - 0.0, COLUMN D - 28560.0, COLUMN E - 0.0, COLUMN F - 15728.0;

Additional Data

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Software ID: 23017437

Software Version: 2023v6.0

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2023

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization LUTHERAN WORLD RELIEF INC	Employer identification number 13-2574963
---	---

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ
 - 501(c)() (enter number) organization
 - 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 - 527 political organization
- Form 990-PF
 - 501(c)(3) exempt private foundation
 - 4947(a)(1) nonexempt charitable trust treated as a private foundation
 - 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

Additional Data

[Return to Form](#)

Software ID: 23017437

Software Version: 2023v6.0

Supplemental Financial Statements

2022

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes checkboxes for various purposes, a table for 'Held at the End of the Year' with rows 2a-2d, and several text-based questions.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,402,625	1,402,625	1,402,625	1,352,625	326,625
b Contributions				50,000	1,026,000
c Net investment earnings, gains, and losses	70,767	60,183	30,968	5,889	5,889
d Grants or scholarships					
e Other expenditures for facilities and programs	70,767	60,183	30,968	5,889	5,889
f Administrative expenses					
g End of year balance	1,402,625	1,402,625	1,402,625	1,402,625	1,352,625

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 0 %
- b** Permanent endowment ▶ 100 %
- c** Term endowment ▶ 0 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)		No
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		104,775	104,775	0
c Leasehold improvements		396,388	172,234	224,154
d Equipment		805,788	805,788	0
e Other		1,557,779	1,345,803	211,976
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				436,130

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLES	60,217,845
(2) CHARITABLE TRUSTS	933,671
(3) OTHER ASSETS	646,654
(4) CASH SURRENDER VALUE OF LIFE	376,147
(5) OPERATING LEASE RIGHT OF USE	78,049
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	62,252,366

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
INTERCOMPANY PAYABLES	1,745,925
AMOUNTS DUE TO SUBRECIPIENTS	82,770
OPERATING LEASE LIABILITY	35,507
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,864,202

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	ENDOWMENT GIFTS PROVIDED BY DONORS DO NOT HAVE RESTRICTIONS ON THE USE OF INCOME PRODUCED. ACCORDINGLY, ALL INCOME IS USED FOR UNRESTRICTED PURPOSES.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	LWR IS GENERALLY EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE IRC. IN ADDITION, CONTRIBUTIONS TO LWR QUALIFIES FOR CHARITABLE CONTRIBUTION DEDUCTIONS AND EACH ENTITY HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. INCOME RECEIVED, WHICH IS NOT RELATED TO EXEMPT PURPOSES, LESS APPLICABLE DEDUCTIONS, IS SUBJECT TO FEDERAL AND STATE CORPORATE INCOME TAXES. LWR HAD NO NET UNRELATED BUSINESS INCOME FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023. LWR FOLLOWS U.S. GAAP WHICH RECOGNIZE INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. LWR FILES TAX RETURNS IN THE U.S. FEDERAL JURISDICTIONS. LWR BELIEVES THAT INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON LWR'S FINANCIAL POSITION, RESULTS OF ACTIVITIES OR CASH FLOWS. ACCORDINGLY, LWR HAS NOT RECORDED ANY RESERVES OR RELATED ACCRUALS FOR TAXES, INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS ON SEPTEMBER 30, 2024 AND 2023. LWR IS OPEN TO EXAMINATION BY TAXING AUTHORITIES FROM ITS TAX YEAR ENDED SEPTEMBER 30, 2021 FORWARD.

Additional Data

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Software ID: 23017437

Software Version: 2023v6.0

2023

Open to Public Inspection

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Central America and the Caribbean	5	35	Program Services	TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT	2,747,812
(2) East Asia and the Pacific	2	9	Program Services	TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT	626,638
(3) Middle East and North Africa	4	11	Program Services	TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT	803,211
(4) Sub-Saharan Africa	10	29	Program Services	TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT	5,541,515
(5) Central America and the Caribbean	0	0	Grantmaking		93,130
(6) Europe (Including Iceland and Greenland)	0	0	Grantmaking		1,243,176
(7) Middle East and North Africa	0	0	Grantmaking		416,340
(8) Russia and Neighboring States	0	0	Grantmaking		109,503
(9) South America	0	0	Grantmaking		55,540
(10) South Asia	0	0	Grantmaking		476,998
(11) Sub-Saharan Africa	0	0	Grantmaking		364,789
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	21	84			12,478,652
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	21	84			12,478,652

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Central America and the Caribbean	Strengthening of Community-Based Structures for Disaster Preparedness and Mitigation	6,499	wire			
(2)			Central America and the Caribbean	Youth employment, high school retention and mental health in Honduras	86,631	wire			
(3)			Europe (Including Iceland and Greenland)	Hatay Earthquake Response Project	300,618	wire			
(4)			Europe (Including Iceland and Greenland)	WASH Activities and the Establishment of Child and Women - Friendly Safe Spaces Project	197,986	wire			
(5)			Europe (Including Iceland and Greenland)	Emergency Response for Earthquake victims	497,647	wire			
(6)			Europe (Including Iceland and Greenland)	Turkey Emergency Response Trauma Project	246,925	wire			
(7)			Middle East and North Africa	Lebanon: Longer term more sustainable livelihood recovery	210,000	wire			
(8)			Middle East and North Africa	Microfinancing (ELCA)	150,000	wire			
(9)			Middle East and North Africa	Food Support for IDPs in South Lebanon	9,052	wire			
(10)			Middle East and North Africa	Recovering businesses Phase 2	9,400	wire			
(11)			Middle East and North Africa	Recovering businesses Phase 2	11,000	wire			
(12)			Middle East and North Africa	Recovering businesses Phase 2	11,000	wire			
(13)			Middle East and North Africa	Restoration	15,888	wire			
(14)			Russia and Neighboring States	AGRICULTURE SUPPORT TO FARMERS IN KHARKIVE, UKRAINE (ECLA)	59,503	wire			
(15)			Russia and Neighboring States	AGRICULTURE SUPPORT TO FARMERS IN KHARKIVE, UKRAINE (ECLA)	50,000	wire			
(16)			South America	family immigration support services	55,540	wire			
(17)			South Asia	Support earthquake-affected individuals in Jajarkot district, Karnali province, Nepal	119,381	wire			
(18)			South Asia	Market-led Enterprise Promotion Through Access to Finance and Partnership with Private Sec	46,073	wire			
(19)			South Asia	Market-led Enterprise Promotion Through Access to Finance and Partnership with Private Sec	46,073	wire			
(20)			South Asia	Market-led Enterprise Promotion Through Access to Finance and Partnership with Private Sec	46,073	wire			
(21)			South Asia	Youth Entrepreneurship Development Project	35,509	wire			
(22)			South Asia	Youth	32,974	wire			

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
				Entrepreneurship Development Project					
(23)			South Asia	Youth Entrepreneurship Development Project	24,692	wire			
(24)			South Asia	Disaster Resilient Youth and Women Entrepreneurship Project	79,812	wire			
(25)			South Asia	Disaster Resilient Youth and Women Entrepreneurship Project	46,411	wire			
(26)			Sub-Saharan Africa	Mali Emergency	82,638	wire			
(27)			Sub-Saharan Africa	Emergency Food and Nutrition Response and Recovery in Sikasso in Mali (Djigisigi)	93,790	wire			
(28)			Sub-Saharan Africa	Response to Food Insecurity in Burkina Faso	188,361	wire			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 28

3 Enter total number of other organizations or entities ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	LWR PARTNER ORGANIZATIONS (SUB-GRANTEES) ARE PROVIDED TECHNICAL MANAGEMENT AND SKILLS DEVELOPMENT SUPPORT BY LWR STAFF THROUGHOUT THE LIFECYCLE OF THE GRANT. IN-COUNTRY STAFF TEAMS WORK CLOSELY WITH PARTNERS FROM THE BEGINNING PHASES OF PROJECT DEVELOPMENT THROUGH PROJECT COMPLETION. PRE-AWARD ASSESSMENTS ARE CONDUCTED TO ASSESS OVERALL RISK (FINANCIAL SYSTEMS, TECHNICAL CAPACITY, TYPE/SIZE OF FUNDING AND EXPERIENCE WITH LWR, ETC.). ACTION PLANS, SKILLS DEVELOPMENT AND MONITORING VISITS ARE PLANNED BASED ON RISK ASSESSMENT. MONITORING IS DONE THROUGH A COMBINATION OF VERBAL AND SCHEDULED WRITTEN FINANCIAL AND PROGRAMMATIC REPORTS, AS WELL AS ON-SITE MONITORING VISITS DURING THE PROJECT FOR TECHNICAL SUPPORT AND VERIFICATION OF PROJECT ACTIVITIES. ON-SITE MONITORING VISITS ARE ALSO OCCASIONALLY CONDUCTED BY US-BASED FINANCE AND PROGRAM STAFF. QUARTERLY OR MONTHLY (DEPENDING ON THE PROJECT) FINANCIAL AND NARRATIVE REPORTS ARE REQUIRED FROM PARTNERS AND USED TO REVIEW FINANCIAL PROGRESS.THESE REPORTS ARE REVIEWED AND EVALUATED BY STAFF IN COUNTRY AS WELL AS BY HEADQUARTERS STAFF. LWR RECOGNIZES EXPENSES WHEN THEY ARE MEASURABLE AND IN THE ACCOUNTING PERIOD IN WHICH THE TRANSACTION OCCURRED. EXPENSES ARE RECORDED IN THE PERIOD IN WHICH THEY ARE INCURRED, REGARDLESS OF WHEN THE TRANSFER OF CASH OCCURS. ALSO, TO THE GREATEST EXTENT POSSIBLE, LWR MATCHES CORRESPONDING EXPENSES AND REVENUES IN THE SAME FINANCIAL ACCOUNTING PERIOD.
Schedule F, Part I, Line 3 Method used to account for expenditures on org's financial statements	CENTRAL AMERICA AND THE CARIBBEAN-Accrual; EAST ASIA AND THE PACIFIC-Accrual; EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual; MIDDLE EAST AND NORTH AFRICA-Accrual; RUSSIA AND NEIGHBORING STATES-Accrual; SOUTH AMERICA-Accrual; SOUTH ASIA-Accrual; SUB-SAHARAN AFRICA-Accrual
Schedule F, Part II, Line 1 Method used to account for expenditures on org's financial statements	CENTRAL AMERICA AND THE CARIBBEAN-Accrual; EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual; MIDDLE EAST AND NORTH AFRICA-Accrual; RUSSIA AND NEIGHBORING STATES-Accrual; SOUTH AMERICA-Accrual; SOUTH ASIA-Accrual; SUB-SAHARAN AFRICA-Accrual

Additional Data

Software ID: 23017437

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**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Federation of Co-op Society Unions 1315 Walnut St Philadelphia, PA 19107	45-4730993	501(c)(3)	43,036				Mali Emergency
(2) BEE Group 13455 Pioneer Trl Littleton, CO 80127	74-2752161	501(c)(3)	47,497				Improving maternal, newborn and child health project (BAAL SWASTHYA PROJECT)

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **2**
- 3** Enter total number of other organizations listed in the line 1 table **0**

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	LWR PARTNER ORGANIZATIONS (SUB-GRANTEES) ARE PROVIDED TECHNICAL MANAGEMENT AND SKILLS DEVELOPMENT SUPPORT BY LWR STAFF THROUGHOUT THE LIFE CYCLE OF THE GRANT. PRE-AWARD ASSESSMENTS ARE CONDUCTED TO ASSESS OVERALL RISK (FINANCIAL SYSTEMS, TECHNICAL CAPACITY, TYPE/SIZE OF FUNDING AND EXPERIENCE WITH LWR, ETC.). ACTION PLANS, SKILLS DEVELOPMENT AND MONITORING VISITS ARE PLANNED BASED ON RISK ASSESSMENT. MONITORING IS DONE THROUGH A COMBINATION OF VERBAL AND SCHEDULED WRITTEN FINANCIAL AND PROGRAMMATIC REPORTS, AS WELL AS ON-SITE MONITORING VISITS DURING THE PROJECT FOR TECHNICAL SUPPORT AND VERIFICATION OF PROJECT ACTIVITIES. ON-SITE MONITORING VISITS ARE ALSO OCCASSIONALLY CONDUCTED BY US-BASED FINANCE AND PROGRAM STAFF. QUARTERLY OR MONTHLY (DEPENDING ON THE PROJECT) FINANCIAL AND NARRATIVE REPORTS ARE REQUIRED FROM PARTNERS AND USED TO REVIEW FINANCIAL PROGRESS. THESE REPORTS ARE REVIEWED AND EVALUATED BY STAFF IN-COUNTRY AS WELL AS BY HEADQUARTERS STAFF.

Additional Data

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Software ID: 23017437

Software Version: 2023v6.0

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
4a	Yes	
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Mahmoud Bah Chief Operating Officer	(i)	0	0	0	0	0	0	0
	(ii)	218,750	10,000	3,950	17,103	15,670	265,473	0
2 Tim McCully Executive Vice President	(i)	0	0	0	0	0	0	0
	(ii)	253,635	0	9,530	23,342	18,093	304,600	0
3 Daniel Speckhard President and CEO	(i)	0	0	0	0	0	0	0
	(ii)	460,090	0	70,471	29,700	22,630	582,891	0
4 JoAnn Theys Senior Vice President Finance and Administration	(i)	0	0	0	0	0	0	0
	(ii)	33,155	0	142,272	15,788	104	191,319	0
5 Cheri Kase Chief Information Officer	(i)	0	0	0	0	0	0	0
	(ii)	99,498	0	390	8,580	580	109,048	0
6 Frederick Kellett Managing Director	(i)	0	0	0	0	0	0	0
	(ii)	7,637	0	94,816	9,221	0	111,674	0
7 Jeremy Bauman Executive Director, Ground Up Investing	(i)	0	0	0	0	0	0	0
	(ii)	154,280	0	2,362	13,885	23,373	193,900	0
8 Edward Byrd Vice President of Global Operations	(i)	0	0	0	0	0	0	0
	(ii)	263,760	0	4,695	23,803	23,505	315,763	0
9 Shelly Talcott Chief of Staff	(i)	0	0	0	0	0	0	0
	(ii)	165,086	0	630	14,914	16,564	197,194	0
10 Michael Watt Vice President of Global Operations	(i)	0	0	0	0	0	0	0
	(ii)	244,258	0	5,613	22,048	8,388	280,307	0
11 Andrea Wilson General Counsel and Vice President of Compliance	(i)	0	0	0	0	0	0	0
	(ii)	238,298	5,000	4,300	21,962	23,505	293,065	0
12 Frances Woodard Chief People and Culture Officer	(i)	0	0	0	0	0	0	0
	(ii)	270,079	0	4,775	24,372	8,578	307,804	0
13 Paul Auxila Chief of Party, Haiti Program	(i)	0	0	0	0	0	0	0
	(ii)	200,000	0	145,280	31,075	8,388	384,743	0
14 Lali Chania Managing Director	(i)	0	0	0	0	0	0	0
	(ii)	167,172	0	46,879	19,265	19,644	252,960	0
15 George Hanna Managing Director	(i)	0	0	0	0	0	0	0
	(ii)	209,406	10,000	720	19,811	17,788	257,725	0
16 Mary Linehan Sr Tech, Infectious Diseases	(i)	0	0	0	0	0	0	0
	(ii)	159,543	0	38,565	15,747	17,905	231,760	0
17 Eric Ramirez Senior Technical Director	(i)	0	0	0	0	0	0	0
	(ii)	190,632	7,500	0	17,832	8,379	224,343	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 3 Arrangement used to establish the top management official's compensation	THE COMPENSATION OF THE ORGANIZATION'S CEO IS CONTROLLED BY THE POLICIES PUT IN PLACE BY CORUS INTERNATIONAL, WHICH INCLUDES BUT IS NOT LIMITED TO, COMPENSATION COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, COMPENSATION SURVEY OR STUDY AND APPROVAL BY THE BOARD.
Schedule J, Part I, Line 4a Severance or change-of-control payment	MARY LINEHAN : \$38,565 FREDERICK KELLET : \$76,370 JOANN THEYS : \$132,620
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	Total employee contribution to supplemental non-qualified retirement plan include: Speckhard, Daniel: \$22,500 Woodard, Frances: \$4,055 Byrd, Edward: \$15,525 McCully, Timothy M: \$5,010 Watt, Michael E: \$19,039 Wilson, Andrea M: \$3,580 BAH, Mahmoud: \$3,500 Theys, JoAnn: \$625 Bauman, Jeremy Allan: \$2,363 Moyer, Mark: \$900
Schedule J, Part II, Column (B)(iii)	As part of Daniel Speckhard's compensation during calendar year 2023, he received reimbursements for his employee contributions to his 457b plan of \$22,500 and 403(b) plan of \$30,000 which are included in other reportable compensation.

Additional Data

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Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MARYLAND ECONOMIC DEVELOPMENT CORPORATION	52-1376562	57420NOAV	07-26-2007	5,955,208	ADVANCE REFUNDING OF SERIES 2000 REVENUE BONDS		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	2,675,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	5,955,208			
4	Gross proceeds in reserve funds	484,501			
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows	5,842,905			
7	Issuance costs from proceeds	112,303			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				
		Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2020, a current refunding issue)?	X			
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2020, an advance refunding issue)?	X			
16	Has the final allocation of proceeds been made?	X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5	0 %							
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
Schedule K, Part I, Column (a)	LUTHERAN WORLD RELIEF AND LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC(EIN: 13-2574854), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERALLY LIABLE FOR THE 2007 BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF THE LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.
Schedule K, Part IV, Line 2c	THE REBATE COMPUTATION WAS PERFORMED ON JUNE 30, 2017.
Schedule K, Part IV, Line 2c COLUMN A	Issuer name: MARYLAND ECONOMIC DEVELOPMENT CORPORATION The calculation for computing no rebate due was performed on 06/29/2017

Additional Data

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Noncash Contributions

2023

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- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>KITS</u>)	X	377,066	13,242,544	Other - APPRAISAL
26 Other ▶ (<u>QUILTS</u>)	X	305,060	8,873,536	Other - APPRAISAL
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? If "Yes," describe the arrangement in Part II.			No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? If "Yes," describe in Part II.			No
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I Explanations of reporting method for number of contributions	Other - KITS Number of items received. Other - QUILTS Number of items received

Additional Data

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Software ID: 23017437

Software Version: 2023v6.0

SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number

13-2574963

Return Reference	Explanation
Form 990, Part III, Line 4a-4c Description of program services	(Expenses \$ 557,855 including grants of \$ 23,952)(Revenue \$ 0) GROUND UP INVESTING, INCLUDING MOUNTAIN HARVEST AND FARMERS MARKET BRANDS: LWR MAKES IMPACT INVESTMENTS THROUGH GROUND UP INVESTING (GUI). GUI FUNDS HIGH-IMPACT ENTERPRISES THAT DELIVER SOCIAL, ECONOMIC AND ENVIRONMENTAL BENEFITS FOR LOCAL COMMUNITIES THROUGH BOTH DEBT AND EQUITY FUNDING. GUI INVESTS IN COMPANIES OPERATING ACROSS RURAL MARKETS FROM AGRICULTURAL SOURCING TO PRODUCTION AND TRADING TO DIRECT-TO-CONSUMER PRODUCT COMPANIES AND TECH-ENABLED SERVICES PROVIDERS.
Form 990, Part VI, Line 11b Review of form 990 by governing body	LWR PROVIDES A DRAFT COPY OF THE FEDERAL FORM 990 TO THE BOARD OF DIRECTORS FOR QUESTIONS AND COMMENTS PRIOR TO SUBMISSION. ONCE THEIR REVIEW IS COMPLETE AND THE BOARD HAS APPROVED THE DRAFT FORM 990, THE FEDERAL FORM 990 IS PROVIDED TO THE PRESIDENT AND CEO FOR SIGNATURE. A COPY OF THE FINAL FEDERAL FORM 990 SUBMISSION IS PROVIDED TO THE BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE INTERNAL REVENUE SERVICE.
Form 990, Part VI, Line 12c Conflict of interest policy	LWR'S CONFLICT OF INTEREST POLICY (APPLICABLE TO BOARD OF DIRECTORS AND ALL EMPLOYEES) STATES THAT A CONFLICT OF INTEREST EXISTS WHENEVER THERE IS A PROPOSED AGENCY TRANSACTION IN WHICH A DIRECTOR, OFFICER, OR STAFF MEMBER HAS ANY ACTUAL OR POTENTIAL INVOLVEMENT, INTEREST, OR RELATIONSHIP, EITHER DIRECTLY OR INDIRECTLY. -A CONFLICT OF INTEREST MAY ALSO EXIST WHEN THE INTERESTS OR CONCERNS OF AN EMPLOYEE, OR SUCH EMPLOYEE'S IMMEDIATE FAMILY, OR ANY PARTY, GROUP OR ORGANIZATION TO WHICH SUCH PERSON HAS ALLEGIANCE, MAY BE SEEN AS COMPETING WITH THE INTERESTS OR CONCERNS OF THE AGENCY. -EACH EMPLOYEE HAS A DUTY TO DISCLOSE TO THE PRESIDENT THE MATERIAL FACTS OF ANY PROPOSED TRANSACTION OF THE AGENCY IN WHICH SUCH PERSON HAS ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST. -THE REQUIRED DISCLOSURE MUST BE MADE PRIOR TO ANY CONSIDERATION OF SUCH PROPOSED TRANSACTION BY THE AGENCY. -AN EMPLOYEE OR BOARD MEMBER HAVING AN ACTUAL OR PROPOSED CONFLICT OF INTEREST SHALL NOT PARTICIPATE IN THE DELIBERATIONS OR DECISION-MAKING PROCESS OF THE AGENCY REGARDING THE MATTER UNDER CONSIDERATION. HOWEVER, HE OR SHE SHALL PROVIDE THE AGENCY WITH ANY, AND ALL RELEVANT INFORMATION REGARDING THE MATTER. -THE PRESIDENT SHALL TAKE SUCH ADDITIONAL ACTION AS MAY BE REQUIRED TO ENSURE THAT THE CONFLICT OF INTEREST IS RESOLVED AND SHALL MAINTAIN A RECORD.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	DETERMINATION OF PRESIDENT'S COMPENSATION: AN INDEPENDENT COMPENSATION CONSULTANT PERFORMS AN ANALYSIS ANNUALLY USING INDEPENDENT RESEARCH WHICH CONSIDERS THE ORGANIZATION'S CURRENT BUDGET, THE CURRENT SALARY OF THE PRESIDENT, AND THE NUMBER OF YEARS THE PRESIDENT HAS SERVED IN THAT POSITION. THE ANALYSIS IS BASED ON VARIOUS SALARY SURVEYS TO PROVIDE A SALARY RANGE COMPETITIVE WITH OTHER SIMILARLY SITUATED NONPROFITS IN THE GEOGRAPHICAL AREA. THE RESULTING FINDINGS ARE PROVIDED TO THE BOARD OF DIRECTORS' OFFICERS, WHO REVIEWS THE FINDINGS AND MAKES A RECOMMENDATION TO THE FULL BOARD FOR THEIR APPROVAL REGARDING THE PRESIDENT'S COMPENSATION FOR THE COMING YEAR. COMPENSATION OF ALL OTHER STAFF (INCLUDING OTHER OFFICERS): COMPENSATION OF ALL OTHER STAFF ARE GUIDED BY A SALARY ADMINISTRATION POLICY DEVELOPED BY CORUS INTERNATIONAL. THE OBJECTIVE OF THIS POLICY IS TO ENSURE THAT SALARIES ARE COMMENSURATE WITH COMPARABLE ORGANIZATIONS IN THE COMPETITIVE LABOR MARKET AND THAT SALARY GRADES REFLECT THE RELATIVE INTERNAL RESPONSIBILITY, ACCOUNTABILITY AND KNOW-HOW OF ALL POSITIONS ACROSS THE ORGANIZATION. CORUS INTERNATIONAL HUMAN RESOURCES EVALUATES EVERY JOB DESCRIPTION TO DETERMINE THE APPROPRIATE SALARY RANGE FOR ALL POSITIONS; SALARY RANGES ARE INTENDED TO REINFORCE CAREER GROWTH, CONSIDER MARKET VALUES, AND ARE MANAGED IN AN EQUITABLE MANNER CONSISTENT WITH ORGANIZATIONAL VALUES. THE SALARY RANGES ARE ADJUSTED EVERY TWO YEARS BASED ON AN ANALYSIS CONDUCTED BY AN EXTERNAL COMPENSATION CONSULTANT TO ENSURE THAT SALARY RANGES REMAIN COMPETITIVE WITH THE LOCAL LABOR MARKET.
Form 990, Part VI, Line 19 Required documents available to the public	AS REQUIRED BY BOARD POLICY, THE ORGANIZATION MAKES AVAILABLE TO THE PUBLIC ITS AUDITED FINANCIAL STATEMENTS, IRS FORM 990, A LIST OF CURRENT BOARD MEMBERS, CONFLICT OF INTEREST POLICY AND OTHER INFORMATION THAT MAY BE HELPFUL TO THE PUBLIC IN UNDERSTANDING THE ORGANIZATION'S PURPOSES, GOALS, ACTIVITIES, AND RESULTS. THIS INFORMATION IS AVAILABLE EITHER THROUGH LWR'S WEBSITE (LWR.ORG), VARIOUS CHARITY MONITORING WEBSITES, OR UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).
Form 990, Part IX, Line 24b	PROGRAM INPUTS - EXPENSES INCURRED BY LWR THAT DIRECTLY SUPPORT PARTNERPROJECT IMPLEMENTATION, E.G. SEEDS, AGRICULTURAL EQUIPMENT, ETC.

Additional Data

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Software ID: 23017437

Software Version: 2023v6.0

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047
2023
Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN WORLD RELIEF INC

Employer identification number
13-2574963

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) INTERCHURCH MEDICAL ASSISTANCE INC 700 LIGHT STREET BALTIMORE, MD 21230 52-2112460	SEE PART VII	MD	501(c)(3)	7	NA		No
(2) CORUS INTERNATIONAL 700 LIGHT STREET BALTIMORE, MD 21230 84-3236198	SEE PART VII	MD	501(c)(3)	7	NA		No
(3) CORUS SOLUTIONS INC 700 LIGHT STREET BALTIMORE, MD 21230 82-4219629	INNOVATING PUBLIC HEALTH AND ALLIED PROGRAMS.	MD	501(c)(3)	7	NA		No
(4) LUTHERAN CENTER CORPORATION 700 LIGHT STREET BALTIMORE, MD 21230 52-2055143	MAINTAIN AND OPERATE THE LUTHERAN CENTER IN BALTIMORE, MD.	MD	501(c)(3)	Type I	LUTHERAN WORLD RELIEF INC		No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE GIFT ANNUITY (5) 700 LIGHT STREET BALTIMORE, MD 21230	INVESTMENT	MD	NA						No
(2) CHARITABLE REMAINDER UNITRUST (2) 700 LIGHT STREET BALTIMORE, MD 21230	INVESTMENT	MD	NA						No
(3) CGA TECHNOLOGIES LIMITED 67 BLACKHEATH RD LONDON SE108PD UK	HEALTH, EDUCATION SECTOR, SPECIFICALLY "EMPOWERING DIGITAL INFRASTRUCTURES FOR SOCIAL GOOD"	UK	CORUS International Inc						No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o		No
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) LUTHERAN CENTER CORPORATION	N	170,970	CASH PAID
(2) CORUS INTERNATIONAL	N	1,104,808	CASH PAID

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
Schedule R, Part II, Column (b) INTERCHURCH MEDICAL ASSISTANCE, INC.	INTEGRATED, HOLISTIC AND SUSTAINABLE HEALTH SYSTEMS THAT INCREASE ACCESS TO QUALITY HEALTH CARE, WITH AN EMPHASIS ON VULNERABLE PEOPLE.
Schedule R, Part II, Column (b) CORUS INTERNATIONAL	MANAGE AN INTERNATIONAL DEVELOPMENT, HEALTH, AND RELIEF FOCUSED FAMILY OF ORGANIZATIONS HELPING PEOPLE AND COMMUNITIES LIFT THEMSELVES OUT OF POVERTY, SUPPORT WELL-BEING OF INDIVIDUALS, FAMILIES AND COMMUNITIES, AND PROVIDE HUMANITARIAN, DEVELOPMENT, AND TECHNICAL ASSISTANCE.

Schedule R (Form 990) 2023

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