

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2020**Open to Public
Inspection****A** For the 2020 calendar year, or tax year beginning

10/01, 2020, and ending

09/30, 2021

B Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

LUTHERAN WORLD RELIEF

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 21230-3850

F Name and address of principal officer:

JOANN THEYS

SAME AS "C" ABOVE

D Employer identification number

13-2574963

E Telephone number

(410) 230-2700

G Gross receipts \$ 68,813,747.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.LWR.ORG**H(c)** Group exemption number ▶**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: LWR WORKS WITH LUTHERANS & PARTNERS AROUND THE WORLD TO END POVERTY, INJUSTICE, & HUMAN SUFFERING.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	3.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0.
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	99.
	6	Total number of volunteers (estimate if necessary)	6	13.
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	50,427,370.	55,890,638.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,608,940.	290,259.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-12,832.	0.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	52,023,478.	56,180,897.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	17,784,936.	5,845,552.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	11,673,733.	5,859,841.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,325,264.	577,994.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,595,061.	25,468,316.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	40,631,724.	37,173,709.
19	Revenue less expenses. Subtract line 18 from line 12	11,391,754.	19,007,188.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	54,035,063.	43,253,500.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,963,539.	10,989,226.
			40,071,524.	32,264,274.

**COPY FOR
PUBLIC INSPECTION****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

03/24/2022

Date



JOANN THEYS

SR.VP FIN & ADM /CFO

Type or print name and title

Paid**Preparer****Use Only**

Print/Type preparer's name

MARC BERGER

Preparer's signature

Date

3/24/2022

Check ☐ if

self-employed

PTIN

P01871563

Firm's name ▶ BDO USA, LLP

Firm's EIN ▶ 13-5381590

Firm's address ▶ 8401 GREENSBORO DRIVE, #800 MCLEAN, VA 22102

Phone no. 703-893-0600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2020)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No**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.

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 \$ 12,998,034. including grants of \$ 2,565,405.) (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. IN FISCAL YEAR 2021, WE ENGAGED IN 40 EMERGENCY RESPONSE AND MATERIAL RESOURCES PROJECTS AROUND THE WORLD. IN ADDITION, LUTHERAN WORLD RELIEF AND OUR PARTNERS CONDUCTED 26 DISTRIBUTIONS OF MISSION QUILTS OR CARE KITS REACHING NEARLY 700,000 PEOPLE.

4b (Code:) (Expenses \$ 7,857,236. including grants of \$ 847,968.) (Revenue \$ 0.)

HEALTH AND LIVELIHOODS: THE COMPLEXITIES OF HEALTH AND LIVELIHOODS CAN NOT BE DISTINCTLY SEPARATED IN MANY COMMUNITIES AROUND THE WORLD. AS SUCH, LUTHERAN WORLD RELIEF HAS STARTED ADDRESSING THE HEALTH AND LIVELIHOODS NEEDS OF THE MOST VULNERABLE COMMUNITIES IN AN INTEGRATED WAY. IN FISCAL YEAR 2020, WE IMPLEMENTED A TOTAL OF 9 PROJECTS FOCUSING BOTH HEALTH AND LIVELIHOODS IN AFRICA, MIDDLE EAST, AND EAST ASIA REGIONS.

4c (Code:) (Expenses \$ 7,537,741. including grants of \$ 2,340,981.) (Revenue \$ 0.)

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. IN FISCAL YEAR 2021, WE CARRIED OUT 49 PROGRAMS FOCUSED ON AGRICULTURE AND FOOD SECURITY.

4d Other program services (Describe on Schedule O.) ATTACHMENT 1

(Expenses \$ 2,726,330. including grants of \$ 91,197.) (Revenue \$ 0.)

4e Total program service expenses ▶ 31,119,341.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V.	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	X	
b Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		X
c Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	X	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions.	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☒

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 99		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	4a X	
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 3	
b Enter the number of voting members included on line 1a, above, who are independent.	1b 0	
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?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
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?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
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 on Schedule O.	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b 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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in 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	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
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?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in 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?	16a	X
b 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?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► ATTACHMENT 2

18 Section 6104 requires an organization to make its Forms 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.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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 ►
 CAROLINE KERIN 700 LIGHT STREET BALTIMORE, MD 21230-3850 410-230-2775

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☒ X**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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AMB. DANIEL V. SPECKHARD, RT. PRESIDENT & CEO	53.59 0.	X		X				430,274.	0.	68,952.
(2) TIMOTHY MCCULLY EXEC VP IMPACT & PARTNERSHIP	43.21 0.	X		X				233,051.	0.	43,152.
(3) JOANN THEYS SR VP, FIN & ADMIN, CFO/TREAS	45.23 0.	X		X				232,118.	0.	23,601.
(4) NANCY GRIFFITH VP, HUMAN RESOURCES (FORMER)	32.54 0.						X	240,326.	0.	10,027.
(5) MARY LINEHAN SR TECH ADV, INFECT.DISEASES	0. 40.00					X		0.	186,065.	45,965.
(6) ALLYSON P. BEAR VP INTERNATIONAL PROGRAMS	0. 40.00						X	0.	191,371.	14,431.
(7) MICHAEL WATT VP INTERNAL OPERATIONS	41.38 0.				X			188,313.	0.	16,462.
(8) LALI CHANIA COUNTRY DIRECTOR OF TANZANIA	36.44 0.					X		184,196.	0.	14,346.
(9) DEREK REYNOLDS VP, BUS. DEV. & STR. PARTNERS	41.23 0.				X			183,979.	0.	14,053.
(10) WILLIAM CLEMMER SR. REG. TECH ADV, HEALTH	43.94 0.					X		178,091.	0.	13,807.
(11) EDWARD BYRD VP EXTERNAL RELATE & ENGAG	43.38 0.				X			169,635.	0.	15,272.
(12) FREDERICK KELLETT MD, IMPACT INVESTING	43.21 0.				X			167,032.	0.	15,300.
(13) JAMES ERIC SHAEFFER AVP OF FINANCE & ACCOUNTING	41.00 0.						X	147,661.	0.	15,078.
(14) SHELLY TALCOTT SR DIR, TRANS & SP INITIATIVES	42.88 0.				X			121,121.	0.	32,634.

Form 990 (2020)

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ANNA MCCREERY ----- SR. REG. DIR, ECS AFRICA	34.09 ----- 0.						X	133,749.	0.	19,499.
(16) EMILY SOLLIE ----- OFF. - SR DIR EXEC COMM	40.00 ----- 0.						X	113,011.	0.	32,763.
(17) ELISE MARIE SPEARS ----- ASSOCIATE, PRESIDENT'S OFFICE	33.71 ----- 0.			X				54,301.	0.	4,984.

1b Sub-total								2,776,858.	377,436.	400,326.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,776,858.	377,436.	400,326.

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 ► 42

		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>	X	
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>	X	
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>		X

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
ATTACHMENT 3		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 30		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	177,601.			
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	12,372,830.			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	43,340,207.			
	g	Noncash contributions included in lines 1a-1f.	1g	\$ 393,283.			
	h	Total. Add lines 1a-1f		55,890,638.			
	Program Service Revenue				Business Code		
2a							
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		0.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).		253,937.			253,937.
	4	Income from investment of tax-exempt bond proceeds . .		0.			
	5	Royalties		0.			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)		0.			
	7a	Gross amount from sales of assets other than inventory	7a	12,669,172.			
	b	Less: cost or other basis and sales expenses . .	7b	12,632,850.			
	c	Gain or (loss)	7c	36,322.			
	d	Net gain or (loss)		36,322.			36,322.
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	0.			
	b	Less: direct expenses	8b	0.			
	c	Net income or (loss) from fundraising events.		0.			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0.			
	b	Less: direct expenses	9b	0.			
	c	Net income or (loss) from gaming activities.		0.			
10a	Gross sales of inventory, less returns and allowances	10a	0.				
b	Less: cost of goods sold	10b	0.				
c	Net income or (loss) from sales of inventory.		0.				
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		0.			
12	Total revenue. See instructions			56,180,897.			290,259.

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	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	5,845,552.	5,845,552.		
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	0.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	4,212,388.	4,152,078.	60,310.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0.			
9 Other employee benefits	1,620,325.	1,518,289.	100,537.	1,499.
10 Payroll taxes	27,128.	10,074.	17,054.	
11 Fees for services (nonemployees):				
a Management	4,873,766.	3,456,535.	190,253.	1,226,978.
b Legal	0.			
c Accounting	0.			
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0.			
12 Advertising and promotion	0.			
13 Office expenses	3,795,646.	931,422.	301,771.	2,562,453.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	920,007.	559,170.	328,996.	31,841.
17 Travel	679,603.	609,277.	33,895.	36,431.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	578,635.	571,259.	3,252.	4,124.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	56,308.	39,297.	11,399.	5,612.
23 Insurance	114,773.	59,021.	55,752.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM INPUTS	9,109,383.	9,084,337.	25,046.	
b BANK AND MERCHANT FEES	502,067.	-1,555.	80,568.	423,054.
c MISCELLANEOUS EXPENSES	483,490.	27,459.	428,469.	27,562.
d MEMBERSHIP FEES	69,133.	50,626.	12,797.	5,710.
e All other expenses <u>ATCH 4</u>	4,285,505.	4,206,500.	79,005.	
25 Total functional expenses. Add lines 1 through 24e	37,173,709.	31,119,341.	1,729,104.	4,325,264.
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0.			

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,088,510.	1	5,367,659.
	2 Savings and temporary cash investments.	11,952,278.	2	12,385,032.
	3 Pledges and grants receivable, net	2,129,522.	3	2,866,545.
	4 Accounts receivable, net.	2,714,929.	4	1,565,613.
	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	0.	7	0.
	8 Inventories for sale or use	5,295,867.	8	9,888,488.
	9 Prepaid expenses and deferred charges	181,349.	9	2,192,276.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,654,694.		
	b Less: accumulated depreciation.	10b 2,248,115.		
		183,380.	10c	406,579.
	11 Investments - publicly traded securities.	7,466,370.	11	0.
	12 Investments - other securities. See Part IV, line 11.	1,605,419.	12	0.
	13 Investments - program-related. See Part IV, line 11.	5,015,079.	13	5,193,592.
	14 Intangible assets	0.	14	0.
15 Other assets. See Part IV, line 11	13,402,360.	15	3,387,716.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	54,035,063.	16	43,253,500.	
Liabilities	17 Accounts payable and accrued expenses.	4,510,843.	17	6,484,636.
	18 Grants payable	0.	18	0.
	19 Deferred revenue.	5,633,624.	19	1,520,859.
	20 Tax-exempt bond liabilities.	3,819,072.	20	1,418,118.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.	0.	21	0.
	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	0.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties.	0.	24	0.
	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	0.	25	1,565,613.
	26 Total liabilities. Add lines 17 through 25.	13,963,539.	26	10,989,226.
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	26,515,714.	27	23,271,834.
	28 Net assets with donor restrictions.	13,555,810.	28	8,992,440.
	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	40,071,524.	32	32,264,274.
33 Total liabilities and net assets/fund balances.	54,035,063.	33	43,253,500.	

Form **990** (2020)

Part XI Reconciliation of Net AssetsCheck 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	56,180,897.
2	Total expenses (must equal Part IX, column (A), line 25)	2	37,173,709.
3	Revenue less expenses. Subtract line 2 from line 1	3	19,007,188.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	40,071,524.
5	Net unrealized gains (losses) on investments	5	226,969.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	-27,041,407.
9	Other changes in net assets or fund balances (explain on 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 (B))	10	32,264,274.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in 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:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- 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 on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 on Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

LUTHERAN WORLD RELIEF

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 or 990-EZ).)
- 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 **section 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 in 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2020

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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	51,779,744.	46,984,589.	46,842,067.	50,427,370.	55,153,040.	251,186,810.
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.	51,779,744.	46,984,589.	46,842,067.	50,427,370.	55,153,040.	251,186,810.
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						251,186,810.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.	51,779,744.	46,984,589.	46,842,067.	50,427,370.	55,153,040.	251,186,810.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	512,406.	600,152.	639,785.	532,248.	253,937.	2,538,528.
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.) . ATCH. 1	69,496.	50,654.	501,006.	-12,832.	315,301.	923,625.
11 Total support. Add lines 7 through 10						254,648,963.
12 Gross receipts from related activities, etc. (see instructions)					12	2,444,415.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	98.64 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	98.54 %
16a 33 1/3% support test - 2020. 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.		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2020. 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.		<input type="checkbox"/>
b 10%-facts-and-circumstances test - 2019. 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.		<input type="checkbox"/>
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		<input type="checkbox"/>

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

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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**. The organization qualifies as a publicly supported organization . ☐

b 33 1/3% support tests - 2019. 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**. The organization qualifies as a publicly supported organization ☐

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 in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? 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.		
1		
2		

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)? 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).		
1		

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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
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? 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.		
b Did the activities described in 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? 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.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
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? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

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):			
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>):	1e		
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 0.85 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 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2020

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

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.)

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2016	2017	2018	2019	2020	TOTAL
MISCELLANEOUS	69,496.	50,654.	501,006.	-12,832.	315,301.	923,625.
TOTALS	<u>69,496.</u>	<u>50,654.</u>	<u>501,006.</u>	<u>-12,832.</u>	<u>315,301.</u>	<u>923,625.</u>

Schedule of Contributors

OMB No. 1545-0047

2020

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

Name of the organization

LUTHERAN WORLD RELIEF

Employer identification number

13-2574963

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (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 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 33 1/3% 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 990-PF, 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**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
1	N/A	\$ 1,147,580.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

13-2574963

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

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

Supplemental Financial Statements

▶ 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.

OMB No. 1545-0047

2020

Open to Public
Inspection

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

(ii) Assets included in Form 990, Part X. ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

b Assets included in Form 990, Part X. ▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2020

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 make significant use of its collection items (check all that apply):
- a** ☐ Public exhibition **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 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 on 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 | 1,352,625. | 326,625. | 278,216. | 267,989. | 250,167. |
| b Contributions | 50,000. | 1,026,000. | 53,886. | 9,001. | 13,000. |
| c Net investment earnings, gains, and losses | 5,889. | 5,889. | 14,932. | 20,318. | 23,284. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 5,889. | 5,889. | 20,409. | 19,092. | 18,462. |
| f Administrative expenses | | | | | |
| g End of year balance | 1,402,625. | 1,352,625. | 326,625. | 278,216. | 267,989. |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ _____ %
- b** Permanent endowment ▶ 100.0000 %
- c** Term endowment ▶ _____ %
- 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:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations | 3a(i) | X |
| (ii) Related organizations | 3a(ii) | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 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.	41,651.	63,124.
c Leasehold improvements		180,096.	64,857.	115,239.
d Equipment		1,227,868.	1,166,780.	61,088.
e Other		1,206,812.	1,039,684.	167,128.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				406,579.

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) INVESTMENT - IMPCA CT INVESTING	1,563,493.	FMV
(2) INVESTMENT - CHARLIE GOLDSMITH	714,410.	FMV
(3) INVESTMENT - LUTHERAN CENTER	2,915,689.	FMV
(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	
(2) CHARITABLE TRUSTS	2,381,958.
(3) OTHER ASSETS	665,807.
(4) CASH SURRENDER VALUE OF LIFE	339,951.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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	
(2) MONETIZATION PAYABLE	1,565,613.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☒ X

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	56,407,866.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	226,969.
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	226,969.
3	Subtract line 2e from line 1	3	56,180,897.
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	56,180,897.

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	37,173,709.
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	37,173,709.
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	37,173,709.

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.

SEE PAGE 5

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART V, LINE 4:

ENDOWMENT GIFTS PROVIDED BY DONORS DO NOT HAVE RESTRICTION ON THE USE OF INCOME PRODUCED. ACCORDINGLY, ALL INCOME IS USED FOR UNRESTRICTED PURPOSES.

SCHEDULE D, PART X, LINE 2:

LWR IS GENERALLY EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE IRC. IN ADDITION, LWR QUALIFIES FOR CHARITABLE CONTRIBUTION DEDUCTIONS AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. INCOME, 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, 2021.

LWR FOLLOWS THE PROVISIONS OF THE FASB ASC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. INCOME TAX BENEFITS ARE RECOGNIZED FOR 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-IMA 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, 2021. LWR IS OPEN TO EXAMINATION BY TAXING AUTHORITIES FROM 2018 FORWARD.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" on 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.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

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.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 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 the 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/CARIBBEAN	6.	25.	PROGRAM SERVICES	SEE PART V	1,089,105.
(2) EAST ASIA AND THE PACIFIC	4.	12.	PROGRAM SERVICES	SEE PART V	84,610.
(3) MIDDLE EAST AND NORTH AFRICA	4.	13.	PROGRAM SERVICES	SEE PART V	1,336,451.
(4) SUB-SAHARAN AFRICA	9.	52.	PROGRAM SERVICES	SEE PART V	1,314,799.
(5) SOUTH AMERICA	3.	22.	PROGRAM SERVICES	SEE PART V	1,652,763.
(6) SOUTH ASIA	1.	12.	PROGRAM SERVICES	SEE PART V	671,936.
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	27.	136.			6,149,664.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	27.	136.			6,149,664.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2020

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)			CENT. AMERICA/CARIBBEAN	SEE PART V	20,000.	WIRE			NONE
(2)			CENT. AMERICA/CARIBBEAN	SEE PART V	199,919.	WIRE			NONE
(3)			CENT. AMERICA/CARIBBEAN	SEE PART V	115,016.	WIRE			NONE
(4)			CENT. AMERICA/CARIBBEAN	SEE PART V	195,000.	WIRE			NONE
(5)			CENT. AMERICA/CARIBBEAN	SEE PART V	16,767.	WIRE			NONE
(6)			CENT. AMERICA/CARIBBEAN	SEE PART V	142,403.	WIRE			NONE
(7)			CENT. AMERICA/CARIBBEAN	SEE PART V	200,000.	WIRE			NONE
(8)			CENT. AMERICA/CARIBBEAN	SEE PART V	200,000.	WIRE			NONE
(9)			EAST ASIA/PACIFIC	SEE PART V	35,539.	WIRE			NONE
(10)			EAST ASIA/PACIFIC	SEE PART V	49,071.	WIRE			NONE
(11)			MIDDLE EAST/NORTH AFRICA	SEE PART V	351,601.	WIRE			NONE
(12)			MIDDLE EAST/NORTH AFRICA	SEE PART V	91,370.	WIRE			NONE
(13)			MIDDLE EAST/NORTH AFRICA	SEE PART V	6,455.	WIRE			NONE
(14)			MIDDLE EAST/NORTH AFRICA	SEE PART V	21,920.	WIRE			NONE
(15)			MIDDLE EAST/NORTH AFRICA	SEE PART V	163,870.	WIRE			NONE
(16)			MIDDLE EAST/NORTH AFRICA	SEE PART V	99,099.	WIRE			NONE

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

3 Enter total number of other organizations or entities ►

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)			MIDDLE EAST/NORTH AFRICA	SEE PART V	27,086.	WIRE			NONE
(2)			MIDDLE EAST/NORTH AFRICA	SEE PART V	99,953.	WIRE			NONE
(3)			MIDDLE EAST/NORTH AFRICA	SEE PART V	7,082.	WIRE			NONE
(4)			MIDDLE EAST/NORTH AFRICA	SEE PART V	196,011.	WIRE			NONE
(5)			MIDDLE EAST/NORTH AFRICA	SEE PART V	99,740.	WIRE			NONE
(6)			MIDDLE EAST/NORTH AFRICA	SEE PART V	28,645.	WIRE			NONE
(7)			MIDDLE EAST/NORTH AFRICA	SEE PART V	140,231.	WIRE			NONE
(8)			SOUTH AMERICA	SEE PART V	6,134.	WIRE			NONE
(9)			SOUTH AMERICA	SEE PART V	33,872.	WIRE			NONE
(10)			SOUTH AMERICA	SEE PART V	539,618.	WIRE			NONE
(11)			SOUTH AMERICA	SEE PART V	57,274.	WIRE			NONE
(12)			SOUTH AMERICA	SEE PART V	40,000.	WIRE			NONE
(13)			SOUTH AMERICA	SEE PART V	40,000.	WIRE			NONE
(14)			SOUTH AMERICA	SEE PART V	61,857.	WIRE			NONE
(15)			SOUTH AMERICA	SEE PART V	59,635.	WIRE			NONE
(16)			SOUTH AMERICA	SEE PART V	7,000.	WIRE			NONE

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3 Enter total number of other organizations or entities ►

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)			SOUTH AMERICA	SEE PART V	75,000.	WIRE			NONE
(2)			SOUTH AMERICA	SEE PART V	248,303.	WIRE			NONE
(3)			SOUTH AMERICA	SEE PART V	17,000.	WIRE			NONE
(4)			SOUTH AMERICA	SEE PART V	35,000.	WIRE			NONE
(5)			SOUTH AMERICA	SEE PART V	106,852.	WIRE			NONE
(6)			SOUTH AMERICA	SEE PART V	202,181.	WIRE			NONE
(7)			SOUTH AMERICA	SEE PART V	70,000.	WIRE			NONE
(8)			SOUTH AMERICA	SEE PART V	49,476.	WIRE			NONE
(9)			SOUTH ASIA	SEE PART V	42,403.	WIRE			NONE
(10)			SOUTH ASIA	SEE PART V	50,000.	WIRE			NONE
(11)			SOUTH ASIA	SEE PART V	36,597.	WIRE			NONE
(12)			SOUTH ASIA	SEE PART V	53,500.	WIRE			NONE
(13)			SOUTH ASIA	SEE PART V	75,000.	WIRE			NONE
(14)			SOUTH ASIA	SEE PART V	10,801.	WIRE			NONE
(15)			SOUTH ASIA	SEE PART V	21,346.	WIRE			NONE
(16)			SOUTH ASIA	SEE PART V	46,617.	WIRE			NONE

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3 Enter total number of other organizations or entities ►

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)			SOUTH ASIA	SEE PART V	125,000.	WIRE			NONE
(2)			SOUTH ASIA	SEE PART V	62,247.	WIRE			NONE
(3)			SOUTH ASIA	SEE PART V	12,575.	WIRE			NONE
(4)			SOUTH ASIA	SEE PART V	12,641.	WIRE			NONE
(5)			SOUTH ASIA	SEE PART V	120,669.	WIRE			NONE
(6)			SUB-SAHARAN AFRICA	SEE PART V	87,001.	WIRE			NONE
(7)			SUB-SAHARAN AFRICA	SEE PART V	27,274.	WIRE			NONE
(8)			SUB-SAHARAN AFRICA	SEE PART V	116,894.	WIRE			NONE
(9)			SUB-SAHARAN AFRICA	SEE PART V	331,867.	WIRE			NONE
(10)			SUB-SAHARAN AFRICA	SEE PART V	15,583.	WIRE			NONE
(11)			SUB-SAHARAN AFRICA	SEE PART V	90,000.	WIRE			NONE
(12)			SUB-SAHARAN AFRICA	SEE PART V	95,741.	WIRE			NONE
(13)			SUB-SAHARAN AFRICA	SEE PART V	8,609.	WIRE			NONE
(14)			SUB-SAHARAN AFRICA	SEE PART V	32,113.	WIRE			NONE
(15)			SUB-SAHARAN AFRICA	SEE PART V	66,855.	WIRE			NONE
(16)			SUB-SAHARAN AFRICA	SEE PART V	82,669.	WIRE			NONE

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3 Enter total number of other organizations or entities ►

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)			SUB-SAHARAN AFRICA	SEE PART V	56,417.	WIRE			NONE
(2)			SUB-SAHARAN AFRICA	SEE PART V	31,801.	WIRE			NONE
(3)			SUB-SAHARAN AFRICA	SEE PART V	47,000.	WIRE			NONE
(4)			SUB-SAHARAN AFRICA	SEE PART V	36,473.	WIRE			NONE
(5)			SUB-SAHARAN AFRICA	SEE PART V	92,850.	WIRE			NONE
(6)			SUB-SAHARAN AFRICA	SEE PART V	93,496.	WIRE			NONE
(7)			SUB-SAHARAN AFRICA	SEE PART V		NONE	255,670.	SEE PART V	FAIR MARKET
(8)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	225,080.	SEE PART V	FAIR MARKET
(9)			SOUTH AMERICA	SEE PART V		NONE	337,920.	SEE PART V	FAIR MARKET
(10)			EUROPE/ICELAND/GREENLAND	SEE PART V		NONE	269,468.	SEE PART V	FAIR MARKET
(11)			SUB-SAHARAN AFRICA	SEE PART V		NONE	257,430.	SEE PART V	FAIR MARKET
(12)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	303,100.	SEE PART V	FAIR MARKET
(13)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	446,460.	SEE PART V	FAIR MARKET
(14)			RUSSIA/NEWLY IND. STATES	SEE PART V		NONE	726,700.	SEE PART V	FAIR MARKET
(15)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	571,147.	SEE PART V	FAIR MARKET
(16)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	229,520.	SEE PART V	FAIR MARKET

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3 Enter total number of other organizations or entities . . . ▶

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)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	448,480.	SEE PART V	FAIR MARKET
(2)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	280,260.	SEE PART V	FAIR MARKET
(3)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	539,520.	SEE PART V	FAIR MARKET
(4)			MIDDLE EAST/NORTH AFRICA	SEE PART V		NONE	264,000.	SEE PART V	FAIR MARKET
(5)			MIDDLE EAST/NORTH AFRICA	SEE PART V		NONE	285,800.	SEE PART V	FAIR MARKET
(6)			MIDDLE EAST/NORTH AFRICA	SEE PART V		NONE	539,520.	SEE PART V	FAIR MARKET
(7)			CENT. AMERICA/CARIBBEAN	SEE PART V		NONE	267,980.	SEE PART V	FAIR MARKET
(8)			SOUTH AMERICA	SEE PART V		NONE	524,600.	SEE PART V	FAIR MARKET
(9)			EUROPE/ICELAND/GREENLAND	SEE PART V		NONE	214,490.	SEE PART V	FAIR MARKET
(10)			SUB-SAHARAN AFRICA	SEE PART V		NONE	446,460.	SEE PART V	FAIR MARKET
(11)			RUSSIA/NEWLY IND. STATES	SEE PART V		NONE	176,400.	SEE PART V	FAIR MARKET
(12)									
(13)									
(14)									
(15)									
(16)									

- 2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . **35.**
- 3** Enter total number of other organizations or entities . . . **31.**

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**

Schedule F (Form 990) 2020

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).

SCHEDULE F, PART I, LINE 2:

LWR PARTNER ORGANIZATIONS (SUB-GRANTEES) ARE PROVIDED TECHNICAL MANAGEMENT AND CAPACITY BUILDING SUPPORT BY LWR STAFF THROUGHOUT THE LIFE CYCLE 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, CAPACITY BUILDING 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 HEADQUARTER 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

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).

CORRESPONDING EXPENSES AND REVENUES IN THE SAME FINANCIAL ACCOUNTING PERIOD.

SCHEDULE F, PART I, LINE 3, COLUMN (E):

3(1)(E) SPECIFIC TYPES OF SERVICES IN CENTRAL AMERICA/CARIBBEAN:

- SMALL FARMERS' ACCESS TO LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA & COFFEE SECTORS
- AGRO-ECOLOGICAL PRODUCTION METHODS
- VULNERABILITY REDUCTION AND RESILIENCE & CAPACITY STRENGTHENING
- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

3(2)(E) SPECIFIC TYPES OF SERVICES IN EAST ASIA AND THE PACIFIC:

- LIVELIHOODS (PROMPTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS
- AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART AGRICULTURE, AGRICULTURE VALUE CHAIN)
- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION)
- REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS
- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

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).

3(3)(E) SPECIFIC TYPES OF SERVICES IN MIDDLE EAST AND NORTH AFRICA:

- VULNERABILITY REDUCTION FOR MARGINALIZED
- LIVELIHOODS (PROMOTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES
- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

3(4)(E) SPECIFIC TYPES OF SERVICES IN SUB-SAHARAN AFRICA:

- FOOD SECURITY AND NATURAL RESOURCE MANAGEMENT, AGRICULTURAL PRODUCTION AND MARKETING INCLUDING VALUE CHAINS IN COMMODITIES INCLUDING COFFEE, SESAME, DRY CEREALS, FRUITS AND VEGETABLES, ETC.
- AGRO-ECOLOGICAL PRODUCTION METHODS
- CLIMATE CHANGE VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING
- MICRO ENTERPRISE SUPPORT
- BASIC SERVICE PROVISION TO REFUGEES IN CAMPS
- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS

3(5)(E) SPECIFIC TYPES OF SERVICES IN SOUTH AMERICA:

- SMALL FARMERS' ACCESS TO LOCAL, REGIONAL AND INTERNATIONAL MARKETS PARTICULARLY IN THE COCOA & COFFEE SECTORS
- AGRO-ECOLOGICAL PRODUCTION METHODS
- COLLABORATION WITH MUNICIPAL GOVERNMENTS

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).

- PROMOTION OF PEACE AND CONFLICT RESOLUTION
- CLIMATE CHANGE VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING

3(6)(E) SPECIFIC TYPES OF SERVICES IN SOUTH ASIA:

- RIGHTS BASED WORK: SOCIAL, ECONOMIC, CULTURAL AND POLITICAL; FIGHTING INJUSTICE, INEQUALITY AND DISCRIMINATION
- LIVELIHOODS (PROMPTING INCOME GENERATION THROUGH TRAINING, MICRO ENTERPRISE SUPPORT AND OTHER MEANS)
- AGRICULTURE & FOOD SECURITY (INCORPORATING LANDWATER ACCESS, TRADE ENVIRONMENTAL ISSUES AND NATURAL RESOURCE MANAGEMENT, CLIMATE SMART AGRICULTURE, AGRICULTURE VALUE CHAIN)
- WOMEN EMPOWERMENT
- VULNERABILITY REDUCTION AND CAPACITY STRENGTHENING (FOR MARGINALIZED AND FOR THOSE AFFECTED BY EMERGENCIES OR LIVING IN CRISIS ZONES; AS WELL AS CLIMATE CHANGE ADAPTATION AND DISASTER RISK REDUCTION)
- REHABILITATION AND RECONSTRUCTION FOR COMMUNITIES IN HIGH RISK AREAS
- DISTRIBUTION OF IN-KIND MATERIAL RESOURCES INCLUDING, QUILTS, PERSONAL CARE KITS, SCHOOL KITS, BABY CARE KITS AND FABRIC KITS.

SCHEDULE F, PART II, LINE 1(1)(D):

1(1)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

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).

SCHEDULE F, PART II, LINE 1(2)(D):

1(2)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(3)(D):

1(3)(D) PURPOSE OF GRANT: YOUTH ECONOMIC EMPOWERMENT

SCHEDULE F, PART II, LINE 1(4)(D):

1(4)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(5)(D):

1(5)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(6)(D):

1(6)(D) PURPOSE OF GRANT: YOUTH ECONOMIC EMPOWERMENT

SCHEDULE F, PART II, LINE 1(7)(D):

1(7)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

SCHEDULE F, PART II, LINE 1(8)(D):

1(8)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

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).

SCHEDULE F, PART II, LINE 1(9)(D):

1(9)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(10)(D):

1(10)(D) PURPOSE OF GRANT: WOMEN LEADERSHIP AND IMPROVING LIVELIHOODS OF
COMMUNITY

SCHEDULE F, PART II, LINE 1(11)(D):

1(11)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(12)(D):

1(12)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(13)(D):

1(13)(D) PURPOSE OF GRANT: IMPROVE LIVELIHOODS OF VULNERABLE COMMUNITIES

SCHEDULE F, PART II, LINE 1(14)(D):

1(14)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(15)(D):

1(15)(D) PURPOSE OF GRANT: WOMEN LEADERSHIP AND IMPROVING LIVELIHOODS OF
COMMUNITY

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).

SCHEDULE F, PART II, LINE 1(16)(D):

1(16)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(17)(D):

1(17)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(18)(D):

1(18)(D) PURPOSE OF GRANT: IMPROVE LIVELIHOODS OF VULNERABLE COMMUNITIES

SCHEDULE F, PART II, LINE 1(19)(D):

1(19)(D) EMERGENCY RESPONSE: WOMEN LEADERSHIP AND IMPROVING LIVELIHOODS
OF COMMUNITY

SCHEDULE F, PART II, LINE 1(20)(D):

1(20)(D) PURPOSE OF GRANT: IMPROVE WATER AND HYGIENE CONDITIONS AMONG THE
MOST VULNERABLE

SCHEDULE F, PART II, LINE 1(21)(D):

1(21)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(22)(D):

1(22)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

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).

SCHEDULE F, PART II, LINE 1(23)(D):

1(23)(D) PURPOSE OF GRANT: HUMANITARIAN ASSISTANCE FRO VULNERABLE
COMMUNITIES

SCHEDULE F, PART II, LINE 1(24)(D):

1(24)(D) PURPOSE OF GRANT: IMPROVING CAPACITY OF LOCAL HEALTH FACILITIES

SCHEDULE F, PART II, LINE 1(25)(D):

1(25)(D) PURPOSE OF GRANT: IMPROVE WATER AND HYGIENE CONDITIONS AMONG THE
MOST VULNERABLE

SCHEDULE F, PART II, LINE 1(26)(D):

1(26)(D) PURPOSE OF GRANT: GENDER EQUALITY

SCHEDULE F, PART II, LINE 1(27)(D):

1(27)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(28)(D):

1(28)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(29)(D):

1(29)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

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).

SCHEDULE F, PART II, LINE 1(30)(D):

1(30)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(31)(D):

1(31)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(32)(D):

1(32)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(33)(D):

1(33)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(34)(D):

1(34)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(35)(D):

1(35)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(36)(D):

1(36)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(37)(D):

1(37)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

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).

SCHEDULE F, PART II, LINE 1(38)(D):

1(38)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(39)(D):

1(39)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(40)(D):

1(40)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(41)(D):

1(41)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(42)(D):

1(42)(D) PURPOSE OF GRANT: HUMANITARIAN ASSISTANCE FRO VULNERABLE
COMMUNITIES

SCHEDULE F, PART II, LINE 1(43)(D):

1(43)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(44)(D):

1(44)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(45)(D):

1(45)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

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).

SCHEDULE F, PART II, LINE 1(46)(D):

1(46)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(47)(D):

1(47)(D) PURPOSE OF GRANT: WOMEN LEADERSHIP AND IMPROVING LIVELIHOODS OF
COMMUNITY

SCHEDULE F, PART II, LINE 1(48)(D):

1(48)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE

SCHEDULE F, PART II, LINE 1(49)(D):

1(49)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(50)(D):

1(50)(D) PURPOSE OF GRANT: YOUTH ECONOMIC EMPOWERMENT

SCHEDULE F, PART II, LINE 1(51)(D):

1(51)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

SCHEDULE F, PART II, LINE 1(52)(D):

1(52)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

SCHEDULE F, PART II, LINE 1(53)(D):

1(53)(D) PURPOSE OF GRANT: DISASTER RISK MITIGATION

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).

SCHEDULE F, PART II, LINE 1(54)(D):

1(54)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

SCHEDULE F, PART II, LINE 1(55)(D):

1(55)(D) PURPOSE OF GRANT: DISASTER RISK MITIGATION

SCHEDULE F, PART II, LINE 1(56)(D):

1(56)(D) PURPOSE OF GRANT: CLIMATE CHANGE ADAPTION AND LIVELIHOODS

SCHEDULE F, PART II, LINE 1(57)(D):

1(57)(D) PURPOSE OF GRANT: EMERGENCY RESPONSE, COVID-19

SCHEDULE F, PART II, LINE 1(58)(D):

1(58)(D) PURPOSE OF GRANT: WOMEN LEADERSHIP AND IMPROVING LIVELIHOODS OF
COMMUNITY

SCHEDULE F, PART II, LINE 1(59)(D):

1(59)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(60)(D):

1(60)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(61)(D):

1(61)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

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).

SCHEDULE F, PART II, LINE 1(62)(D):

1(62)(D) PURPOSE OF GRANT: HUMANITARIAN ASSISTANCE, EMERGENCY RESPONSE,
LIVELIHOODS

SCHEDULE F, PART II, LINE 1(63)(D):

1(63)(D) PURPOSE OF GRANT: RESEARCH

SCHEDULE F, PART II, LINE 1(64)(D):

1(64)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(65)(D):

1(65)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(66)(D):

1(66)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(67)(D):

1(67)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(68)(D):

1(68)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(69)(D):

1(69)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

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).

SCHEDULE F, PART II, LINE 1(70)(D):

1(70)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(71)(D):

1(71)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(72)(D):

1(72)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(73)(D):

1(73)(D) PURPOSE OF GRANT: IMPROVE WATER AND HYGIENE CONDITIONS AMONG THE
MOST VULNERABLE

SCHEDULE F, PART II, LINE 1(74)(D):

1(74)(D) PURPOSE OF GRANT: WOMEN HEALTH

SCHEDULE F, PART II, LINE 1(75)(D):

1(75)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(76)(D):

1(76)(D) PURPOSE OF GRANT: AGRICULTURE, CLIMATE CHANGE, LIVELIHOODS

SCHEDULE F, PART II, LINE 1(77)(D):

1(77)(D) PURPOSE OF GRANT: QUILTS, PERSONAL CARE KITS, FABRIC KITS

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).

SCHEDULE F, PART II, LINE 1(78)(D):

1(78)(D) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS,&
BABY CARE KITS

SCHEDULE F, PART II, LINE 1(79)(D):

1(79)(D) PURPOSE OF GRANT: SCHOOL KITS

SCHEDULE F, PART II, LINE 1(80)(H):

1(80)(H) PURPOSE OF GRANT: QUILTS, PERSONAL CARE KITS,& BABY CARE KITS

SCHEDULE F, PART II, LINE 1(81)(H):

1(84)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS,
FABRIC KITS, BABY CARE KITS

SCHEDULE F, PART II, LINE 1(82)(H):

1(85)(H) PURPOSE OF GRANT: SCHOOL KITS, BABY CARE KITS

SCHEDULE F, PART II, LINE 1(83)(H):

1(86)(H) PURPOSE OF GRANT: QUILTS, PERSONAL CARE KITS,& BABY CARE KITS

SCHEDULE F, PART II, LINE 1(84)(H):

1(84)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS, BABY
CARE KITS & FACE MASKS

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).

SCHEDULE F, PART II, LINE 1(85)(H):

1(85)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS, BABY
CARE KITS & FACE MASKS

SCHEDULE F, PART II, LINE 1(86)(H):

1(86)(H) PURPOSE OF GRANT: QUILTS, PERSONAL CARE KITS,& BABY CARE KITS

SCHEDULE F, PART II, LINE 1(87)(H):

1(87)(H) PURPOSE OF GRANT: BABY CARE KITS & FACE MASKS

SCHEDULE F, PART II, LINE 1(88)(H):

1(88)(H) PURPOSE OF GRANT: SCHOOL KITS, PERSONAL CARE KITS & BABY CARE
KITS

SCHEDULE F, PART II, LINE 1(89)(H):

1(89)(D) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS,&
BABY CARE KITS

SCHEDULE F, PART II, LINE 1(90)(H):

1(90)(H) PURPOSE OF GRANT: QUILTS, BLANKETS, SCHOOL KITS, BABY CARE KITS

SCHEDULE F, PART II, LINE 1(91)(H):

1(91)(H) PURPOSE OF GRANT: QUILTS, BLANKETS, SCHOOL KITS, BABY CARE KITS

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).

SCHEDULE F, PART II, LINE 1(92)(H):

1(92)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS

SCHEDULE F, PART II, LINE 1(93)(H):

1(93)(H) PURPOSE OF GRANT: QUILTS, BLANKETS, PERSONAL CARE KITS, BABY
CARE KITS

SCHEDULE F, PART II, LINE 1(94)(H):

1(94)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, BABY CARE KITS

SCHEDULE F, PART II, LINE 1(95)(H):

1(95)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS

SCHEDULE F, PART II, LINE 1(96)(H):

1(96)(H) PURPOSE OF GRANT: QUILTS, SCHOOL KITS, PERSONAL CARE KITS

SCHEDULE F, PART II, LINE 1(97)(H):

1(97)(H) PURPOSE OF GRANT: QUILTS, PERSONAL CARE KITS

SCHEDULE F, PART II, LINE 1(104)(H):

1(104)(H) PURPOSE OF GRANT: SCHOOL KITS FOR AT-RISK YOUTH IN RWANDA

SCHEDULE F, PART II, LINE 1(105)(H):

1(105)(H) PURPOSE OF GRANT: SCHOOL KITS FOR AT-RISK YOUTH IN SENEGAL

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).

SCHEDULE F, PART II, LINE 1(106)(H):

1(106)(H) PURPOSE OF GRANT: QUILTS & SCHOOL KITS FOR REFUGEES IN ZAMBIA

SCHEDULE F, PART II, LINE 1(107)(H):

1(107)(H) PURPOSE OF GRANT: QUILTS AND KITS TO REFUGEES IN ANGOLA

SCHEDULE F, PART II, LINE 1(108)(H):

1(108)(H) PURPOSE OF GRANT: QUILTS AND KITS TO VULNERABLE COMMUNITIES IN
MALI

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

LUTHERAN WORLD RELIEF

Employer identification number

13-2574963

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations e ☒ Solicitation of non-government grants
b ☒ Internet and email solicitations f ☒ Solicitation of government grants
c ☒ Phone solicitations g ☐ Special fundraising events
d ☒ In-person solicitations

- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ATTACHMENT 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total					715,968.	

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN,
IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH,
OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY,

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue				
1 Gross receipts				
2 Less: Contributions				
3 Gross income (line 1 minus line 2)				
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

990, SCHEDULE G, PART I - HIGHEST PAID FUNDRAISER

NAME AND ADDRESS OF FUNDRAISER	ACTIVITY	DID FUNDRAISER HAVE CUSTODY OR CONTROL OF CONTRIBUTIONS? YES NO	GROSS RECEIPTS FROM ACTIVITY	AMOUNT PAID TO (OR RETAINED BY FUNDRAISER	AMOUNT PAID TO (OR RETAINED BY ORGANIZATION
CREATIVE DIRECT RESPONSE 16900 SCIENCE DRIVE, STE 210 BOWIE MD 20715	CAMPAIGN	X		715,968.	

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

Compensation Information

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.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

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 indemnification 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 (such as 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, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" 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 section 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 on 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

1b

2

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

Schedule J (Form 990) 2020

Page **2****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 aren't 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 and/or 1099-MISC compensation			(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 AMB. DANIEL V. SPECKHAR PRESIDENT & CEO	(i)	430,274.	0.	0.	67,201.	1,751.	499,226.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 JOANN THEYS SR VP, FIN & ADMIN, CFO/TREAS	(i)	232,118.	0.	0.	21,249.	2,352.	255,719.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 TIMOTHY MCCULLY EXEC VP IMPACT & PARTNERSHIP	(i)	233,051.	0.	0.	21,249.	21,903.	276,203.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 EMILY SOLLIE OFF. - SR DIR EXEC COMM	(i)	113,011.	0.	0.	10,578.	22,185.	145,774.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 ALLYSON P. BEAR VP INTERNATIONAL PROGRAMS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	191,371.	0.	0.	14,431.	0.	205,802.	0.
6 DEREK REYNOLDS VP, BUS. DEV. & STR. PARTNERS	(i)	183,979.	0.	0.	14,053.	0.	198,032.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7 EDWARD BYRD VP EXTERNAL RELATE & ENGAG	(i)	169,635.	0.	0.	15,272.	0.	184,907.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
8 NANCY GRIFFITH VP, HUMAN RESOURCES (FORMER)	(i)	142,826.	0.	97,500.	10,027.	0.	250,353.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
9 MICHAEL WATT VP INTERNAL OPERATIONS	(i)	184,813.	3,500.	0.	16,462.	0.	204,775.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
10 SHELLY TALCOTT SR DIR, TRANS & SP INITIATIVES	(i)	121,121.	0.	0.	10,740.	21,894.	153,755.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
11 FREDERICK KELLETT MD, IMPACT INVESTING	(i)	167,032.	0.	0.	14,502.	798.	182,332.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
12 WILLIAM CLEMMER SR. REG. TECH ADV, HEALTH	(i)	178,091.	0.	0.	13,743.	64.	191,898.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
13 LALI CHANIA COUNTRY DIRECTOR OF TANZANIA	(i)	184,196.	0.	0.	14,282.	64.	198,542.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
14 MARY LINEHAN SR TECH ADV, INFECT.DISEASES	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	174,965.	11,100.	0.	14,640.	31,325.	232,030.	0.
15 JAMES ERIC SHAEFFER AVP OF FINANCE & ACCOUNTING	(i)	147,661.	0.	0.	13,397.	1,681.	162,739.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
16 ANNA MCCREY SR. REG. DIR, ECS AFRICA	(i)	133,749.	0.	0.	12,198.	7,301.	153,248.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.

Schedule J (Form 990) 2020

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.

SCHEDULE J, PART I, LINE 4A:

NANCY GRIFFITH RECEIVED SEVERANCE IN THE AMOUNT OF \$97,500.

SCHEDULE J, PART I, LINE 4B:

AMB. DANIEL V. SPECKHARD, RT. PARTICIPATED IN A NONQUALIFIED RETIREMENT

PLAN UNDER SECTION 457(F) DURING 2020 UNDER WHICH \$35,000 IN DEFERRED

COMPENSATION WAS RECORDED.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

MARYLAND ECONOMIC DEVELOPMENT CORPORATION

Supplemental Information on Tax-Exempt Bonds

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

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) Pooled financing	
						Yes	No	Yes	No	Yes	No
A MARYLAND ECONOMIC DEVELOPMENT CORPORATION	52-1376562	57420NOAV	07/26/2007	5,955,208.	SEE PART VI		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
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								
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, 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							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2020

Part III Private Business Use

MARYLAND ECONOMIC DEVELOPMENT CORPORATION

	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?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
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?								
c Are there any research agreements that may result in private business use of bond-financed property?								
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		%		%		%		%
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?								
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?								

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 isn't available under applicable regulations?	X							

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

[illegible]

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

SCHEDULE K, PART I, LINE A(F)

A(F) DESCRIPTION OF PURPOSE: ADVANCE REFUNDING OF SERIES 2000 REVENUE
BONDS

SCHEDULE K, PART I, LINE 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 M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **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 instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

LUTHERAN WORLD RELIEF

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	X	52.	439,501.	FMV
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 ▶ ()				
26 Other ▶ ()				
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 V, Donee Acknowledgement

29

	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?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
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.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2020

JSA

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9305NX L43V

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.

SCHEDULE M, PART I, LINE 32B:

LWR ACCEPTS STOCK DONATIONS AND CAN RECEIVE THEM IN TWO WAYS: 1) DTC
(DEPOSITORY TRANSFER CHECK) TRANSFER TO OUR AGENTS AT M&T BANK, OR 2)
ACTUAL RECEIPT OF A STOCK CERTIFICATE.

LWR PROVIDES DONORS OF STOCK WITH AN ACKNOWLEDGEMENT LETTER THAT THE
DONOR MAY USE FOR TAX PURPOSES. THE DONOR RELATIONS DEPARTMENT HAS
DETAILED INSTRUCTIONS FOR DONORS REQUESTING INFORMATION ON HOW TO DONATE
STOCK TO LWR. LWR HAS BEEN ADVISED BY ITS AUDITORS THAT STAFF MEMBERS
SHOULD NOT COMPLETE EITHER USG FORMS 8283 OR 8282 FOR STOCK GIFTS AS IT
MAY BE INCORRECTLY CONSTRUED AS PROVIDING TAX ADVICE TO THE DONOR. PLEASE
SEE THE ASSOCIATE VICE-PRESIDENT FOR FINANCE AND ADMINISTRATION WITH ANY
QUESTIONS REGARDING STOCK DONATIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

LUTHERAN WORLD RELIEF

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

13-2574963

FORM 990, PART III, LINE 4D:

OTHER PROGRAM SERVICES: LWR MAKES IMPACT INVESTMENTS THROUGH GROUND UP
INVESTING (GUI). GUI HAS USED THOSE FUNDS TOWARDS INVESTMENTS IN MOUNTAIN
HARVEST IN UGANDA, NEVACOS BEANS IN COLUMBIA - A MINORITY INTEREST
INVESTMENT, AND UNCOMMON CACAO BASED IN BERKELEY (CK) - CONVERTIBLE DEBT
INVESTMENT. BOTH GROUND UP (GUI) AND MOUNTAIN HARVEST (MH) ARE
DISREGARDED ENTITIES WHOLLY OWNED BY LWR.

EXPENSES: \$1,440,372. GRANTS: \$0. REVENUE: \$0.

CLIMATE CHANGE: LUTHERAN WORLD RELIEF HELPS COMMUNITIES PROTECT THEIR
AGRICULTURAL ASSETS IN THE FACE OF CHALLENGING CLIMATE CONDITIONS AND
IMPROVE THEIR RESILIENCE TO NATURAL HAZARDS LIKE FLOODS AND DROUGHTS. IN
FISCAL YEAR 2021, LUTHERAN WORLD RELIEF IMPLEMENTED APPROXIMATELY 24
PROJECTS THAT INVOLVED CLIMATE STRATEGIES AND APPROACHES. 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 EQUITABLE ACCESS TO AND PROTECTION OF NATURAL RESOURCES,
HELPING COMMUNITIES ASSESS THEIR VULNERABILITIES TO NATURAL HAZARDS AND
DEVELOP THE PLANS AND SKILLS THEY NEED TO PREPARE FOR THEM.

EXPENSES: \$1,285,958. GRANTS: \$91,197. REVENUE: \$0.

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
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FORM 990, PART V, LINE 4B:

LIST OF FOREIGN COUNTRIES: NICARAGUA, PERU, COLOMBIA, BURKINA FASO, MALI,
NIGER, KENYA, UGANDA, TANZANIA, INDIA, NEPAL, PHILIPPINES, INDONESIA, EL
SALVADOR

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S CERTIFIED PUBLIC ACCOUNTANTS PREPARE THE 990 DRAFT
COPY. THE CHIEF FINANCIAL OFFICER PROVIDES THE DRAFT COPY OF THE FEDERAL
FORM 990 TO THE AUDIT AND RISK COMMITTEE OF THE BOARD OF DIRECTORS FOR
QUESTIONS AND COMMENTS PRIOR TO SUBMISSION. ANY POTENTIAL PROBLEMS OR
CONCERNS ARE BROUGHT TO THE CHAIR OF THE AUDIT AND RISK COMMITTEE. ONCE
THEIR REVIEW IS COMPLETE AND THE FINANCE COMMITTEE 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, SECTION B, LINE 12C:

-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

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

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, SECTION B, LINE 15A:

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

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
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(INCLUDING OTHER OFFICERS): SALARY ADJUSTMENTS FOR ALL LWR 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. AN HR DEPARTMENT 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, SECTION C, LINE 19:
AS REQUIRED BY BOARD POLICY, THE ORGANIZATION MAKES AVAILABLE TO THE PUBLIC IT'S 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 24A:
PROGRAM INPUTS - EXPENSES INCURRED BY LWR THAT DIRECTLY SUPPORT PARTNER

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
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PROJECT IMPLEMENTATION, E.G. SEEDS, AGRICULTURAL EQUIPMENT, ETC.

ATTACHMENT 1FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
GROUND UP INVESTING	0.	1,440,372.	0.
CLIMATE CHANGE	91,197.	1,285,958.	
TOTALS	<u>91,197.</u>	<u>2,726,330.</u>	<u>0.</u>

ATTACHMENT 2FORM 990, PART VI, LINE 17 - STATES

AL, AK, AZ, AR, CA, CO, CT, DE ,
 DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI ,
 MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA ,
 RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

ATTACHMENT 3990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
ENGINEERING CONTRACTING & TRADING BUILDING NO:15,JABER BIN MOHAMMED STREET SOUTH DOHA QATAR		466,764.
CASM 3 AVE NE CASA NO. 2114, BARRIO GUADALUPE SAN PEDRO SULA CORTES HONDURAS 21-22 CALLE		400,000.
BIOVERSITY INTERNATIONAL VIA DI SAN DOMENICO ROME ITALY 1 00153		242,291.
NITIDAE		225,295.

Name of the organization LUTHERAN WORLD RELIEF	Employer identification number 13-2574963
ATTACHMENT 3 (CONT'D)	

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
29 RUE IMBERT-COLOMÈS LYON FRANCE 69001		
BDO USA, LLP 770 KENMMOR SE GRAND RAPIDS, MI 49546		205,512.

ATTACHMENT 4FORM 990, PART IX - OTHER EXPENSES

<u>DESCRIPTION</u>	(A) <u>TOTAL</u> <u>EXPENSES</u>	(B) <u>PROGRAM</u> <u>SERVICE EXP.</u>	(C) <u>MANAGEMENT</u> <u>AND GENERAL</u>	(D) <u>FUNDRAISING</u> <u>EXPENSES</u>
OTHER	4,285,505.	4,206,500.	79,005.	
TOTALS	<u>4,285,505.</u>	<u>4,206,500.</u>	<u>79,005.</u>	

**SCHEDULE R
(Form 990)**Department of the Treasury
Internal Revenue Service**Related Organizations and Unrelated Partnerships**

▶ 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.

OMB No. 1545-0047

2020**Open to Public
Inspection**

Name of the organization

LUTHERAN WORLD RELIEF

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
(1) GROUND UP INVESTING, LLC 82-1406539 C/O THE CORPORATION TRUST COMP WILMINGTON, DE 19801	SEE PART VII	DE	379,256.	727,527.	SEE PART VII
(2) MOUNTAIN HARVEST, SMC LTD. 98-1398811 PO BOX 22892 KAMPALA, UG	SEE PART VII	UG	188,939.	191,806.	SEE PART VII
(3)					
(4)					
(5)					
(6)					

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) LUTHERAN CENTER CORPORATION 52-2055143 700 LIGHT STREET BALTIMORE, MD 21230	SEE PART VII	MD	501(C)(3)	12A, I	SEE PART VII	X	
(2) IMA INNOVATIONS 82-4219629 1730 M STREET, NW, SUITE 1100 WASHINGTON, DC 20036	SEE PART VII	MD	501(C)(3)	LINE 7	SEE PART VII		X
(3) INTERCHURCH MEDICAL ASSISTANCE, INC. 52-2112460 1730 M STREET, NW, SUITE 1100 WASHINGTON, DC 20036	SEE PART VII	MD	501(C)(3)	LINE 7	SEE PART VII		X
(4) CORUS INTERNATIONAL 84-3236198 700 LIGHT STREET BALTIMORE, MD 21230	SEE PART VII	MD	501(C)(3)	LINE 7	N/A		X
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020

JSA

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PAGE 78

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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)	INVESTMENT	MD	N/A		0.	0.			X
(2) CHARITABLE REMAINDER UNITRUST (2)									
(3) CGA TECHNOLOGIES LIMITED 67 BLACKHEATH RD LONDON, UK SE10 8PD	SEE PART VII	UK	L WORLD RELIEF	FOREIGN	1,616,249.	678,147.	100.0000	X	
(4)									
(5)									
(6)									
(7)									

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.

	Yes	No
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	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
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	627,523.	ACTUAL COST
(2) INTERCHURCH MEDICAL ASSISTANCE, INC.	R	3,074,559.	ACTUAL COST
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII Supplemental Information

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

SCHEDULE R, PART I, COLUMNS (B) & (F)

(A) NAME OF DISREGARDED ENTITY: GROUND UP INVESTING, LLC

(B) PRIMARY ACTIVITY: REDUCE POVERTY THROUGH AN ENTERPRISE BASED
DEVELOPMENT APPROACH

(F) DIRECT CONTROLLING ENTITY: LUTHERAN WORLD RELIEF

(A) NAME OF DISREGARDED ENTITY: MOUNTAIN HARVEST, SMC LTD.

(B) PRIMARY ACTIVITY: BUYING COFFEE FROM LOCAL FARMERS, PROCESSING IT
AND THEN EXPORTING THE COFFEE

(F) DIRECT CONTROLLING ENTITY: GROUND UP INVESTING, LLC

SCHEDULE R, PART II, LINE (1)(B) & (F):

(A) NAME OF RELATED TAX-EXEMPT ORG: LUTHERAN CENTER CORPORATION

(B) MAINTAIN AND OPERATE THE LUTHERAN CENTER IN BALTIMORE, MD.

(F) DIRECT CONTROLLING ENTITY: LUTHERAN WORLD RELIEF

(A) NAME OF RELATED TAX-EXEMPT ORG: IMA INNOVATIONS

(B) INNOVATING PUBLIC HEALTH AND ALLIED PROGRAMS.

(F) DIRECT CONTROLLING ENTITY: INTERCHURCH MEDICAL ASSISTANCE, INC.

(A) NAME OF RELATED TAX-EXEMPT ORG: INTERCHURCH MEDICAL ASSISTANCE, INC.

(B) PROVIDE HEALTH SERVICES AND BUILD HEALTHY COMMUNITIES AROUND THE
WORLD.

(F) DIRECT CONTROLLING ENTITY: INTERCHURCH MEDICAL ASSISTANCE, INC.

(A) NAME OF RELATED TAX-EXEMPT ORG: CORUS INTERNATIONAL

Part VII Supplemental Information

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

(B) MANAGE AND/OR HOLD SUBSIDIARIES, INCLUDING, BUT NOT LIMITED TO A
NUMBER OF NON-PROFIT CHARITABLE ORGANIZATIONS INCLUDING LUTHERAN WORLD
RELIEF, INC., IMA WORLD HEALTH, AND IMA INNOVATIONS. TO FORM AN
INTERNATIONAL DEVELOPMENT, HEALTH, AND RELIEF 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, PART IV, LINE (1)(B) & (F):

- (A) NAME OF RELATED ORGANIZATION: CGA TECHNOLOGIES LIMITED
- (B) PRIMARY ACTIVITY: HEALTH, EDUCATION SECTOR, SPECIFICALLY "EMPOWERING
DIGITAL INFRASTRUCTURES FOR SOCIAL GOOD"
- (D) DIRECT CONTROLLING ENTITY: LUTHERAN WORLD RELIEF