



**Menschen
für
Menschen**

Karlheinz Böhms Äthiopienhilfe

'23

ANNUAL REPORT

A WORKSHOP OF DREAMS
Vocational training for the young
generation > Page 16–19

FRESH WATER An entire small town
is supplied with drinking water
> Page 22–23

**MEDICAL ASSISTANCE IN RURAL
AREAS** Supplying health centres
with equipment > Page 26



“We must give the continent of Africa the opportunities to develop as an equal economic partner. This is the responsibility that we have to the next generation.”

Karlheinz Böhm (1928–2014)

ACT. IMPACT!

OUR VISION

In a time in which injustice and conflicts result in growing insecurity, we are convinced that each of us is able to make a contribution to changing the world for the better. We envision a world in which poverty has been eradicated and everyone has a fair opportunity for self-development.

OUR MISSION

Menschen für Menschen offers everyone who strives for a better world an opportunity to help the men, women and children in Ethiopia to shape their present and future living conditions through their own efforts. In our project regions we have shown that joint efforts together with the population of Ethiopia lead to better living conditions in the long term. We will not give up until the people no longer need us.

MENSCHEN FÜR MENSCHEN

Menschen für Menschen has been working with the Ethiopian population to advance social and economic development for over 40 years now. Together with our Ethiopian team, we support and accompany people in improving their living conditions effectively and for the long term. We campaign for a spirit of partnership in a united, equitable world and we attach great importance to political and denominational neutrality.

Devastated by the famine in the Sahel Zone and outraged by the unjust distribution of wealth in the world, the famous actor Karlheinz Böhm founded *Menschen für Menschen* in 1981, following a legendary bet on the German TV show “Wetten, dass..?” in which he raised a total of 1.2 million German marks. Karlheinz Böhm was firmly convinced that each one of us carries global responsibility and that a holistic approach to local solutions is necessary.

Today, *Menschen für Menschen* is represented by independent organisations in Germany, Austria and Belgium. Our office in Addis Ababa, which is run by *Menschen für Menschen* Germany, coordinates project work on-site and implements it on behalf of and with the financial resources of the country organisations. In this report, we present the work of the German foundation, the projects realised on behalf of partner organisations in 2023 and the documentation of funds entrusted to us.

TITLE AND BACK COVER:

Avocado cultivation in the foundation's own Kolati nursery in the Nono Benja project area.

Dear Readers,

We'll start off with our latest news story so that it doesn't get lost: the end of the world is not happening – despite all the bad things we keep hearing: looking at long-term trends, almost all indicators show that the quality of life for the majority of people on this planet has actually improved in recent centuries. Child mortality has declined, fewer people are living in extreme poverty, air quality and water supply have improved, and the level of wealth has increased. We already produce enough food to supply 10 or 11 billion people – the only thing missing is fair distribution. Even in the fight against climate change and the protection of our ecosystems, the outlook looks better today than it did in the 1990s. Of course, everything is still not moving fast enough and massive efforts are still needed.

One key to advancement and progress, everywhere in the world, is education. This is also what we see in our project areas: the knowledge and skills gained have a directly measurable impact on people's living conditions – they increase crop yields, ensure more food diversity, help to prevent diseases and improve health-care. In the medium term, they increase prosperity through access to professions that create more value for people's needs (see our report, starting on page 16).

At the inauguration of the small-town water system in Ijaji, it was clear to see the way in which one thing can affect another and the way hope for the future grows. 20,000 people will benefit from this (see page 22). This project would not have been possible without local engineering knowledge and the conscious participation of the population.

But it also requires another skill, the importance of which is often overlooked or underestimated: imagination. Coming up with new ideas, seeing solutions where there seems to be none at first, developing a vision for what is possible – these are all essential factors for the success of development and progress. Breaking the cycle of poverty requires the courage to embrace change and an



idea of how things can be better. This is all the more true when it comes to tackling new challenges such as climate change and rising unemployment as the population grows.

In this regard, our holistic approach has proven to be successful: our activities for more sustainable agriculture, for example, are taking on a new meaning, because they not only benefit food diversity, they also create more resilience against climate change. And we are also developing our decades of experience in microcredit programmes for women (page 28) to support small start-ups by young people. Knowledge, skills and imagination are essential here too.

Much of what we take for granted today could never have been imagined by our ancestors. That is how it will be if the next generation lives in a world that is even fairer and more sustainable according to our vision. All the calculations show that this is possible, we just have to implement it. We are delighted that you are with us on this journey and that you are contributing in many ways to the development of knowledge, skills and imagination. Let us work together to convince even more people of this.

Kind regards,

Dr Sebastian Brandis (Board Spokesman) Benjamin Freiberg



BILLY, BORENA PROJECT AREA
 We report on what Almaz Getachew has accomplished with the aid of a microcredit **PAGE 28–29.**



IJAJI, ILU GELAN PROJECT AREA
 Bright, clean classrooms make a difference when it comes to dreams of the future. Find out more on **PAGE 24–25.**



IJAJI, ILU GELAN PROJECT AREA
 20,000 people finally have access to clean drinking water thanks to a new water supply system: **PAGE 22–23.**



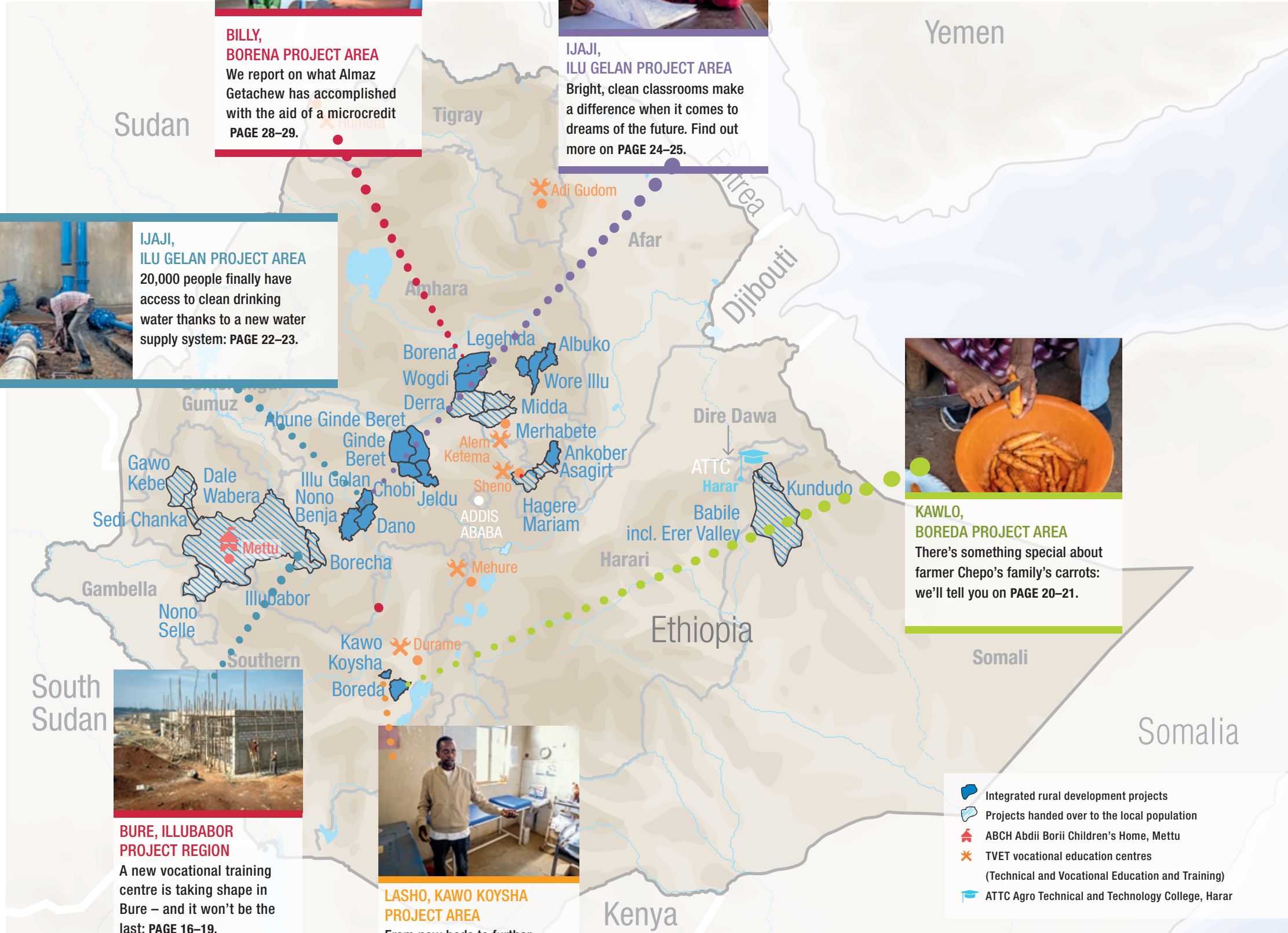
KAWLO, BOREDA PROJECT AREA
 There's something special about farmer Chepo's family's carrots: we'll tell you on **PAGE 20–21.**



BURE, ILLUBABOR PROJECT REGION
 A new vocational training centre is taking shape in Bure – and it won't be the last: **PAGE 16–19.**



LASHO, KAWO KOYSHA PROJECT AREA
 From new beds to further training – how we are supporting rural healthcare institutions: **PAGE 26–27.**



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We strive to preserve the world's forests. This is why we use 100% recycled paper for the print version of this publication.

2023 Review

Although the civil war in Ethiopia came to an end with the peace agreement at the end of 2022, the situation remained extremely tense in 2023. Time and again, we have had to interrupt work in some project regions due to security concerns. Considering these circumstances, we are especially pleased that we were able to inaugurate the TVET centre in Jamma and the small-town water supply in Ijaji during the reporting period. In total, we have supported more than 1.4 million people and advanced all 17 Sustainable Development Goals. Here is an overview of what we achieved in 2023.

HUMAN DEVELOPMENT + INCOME



1,597 women and men were educated about harmful traditional practices

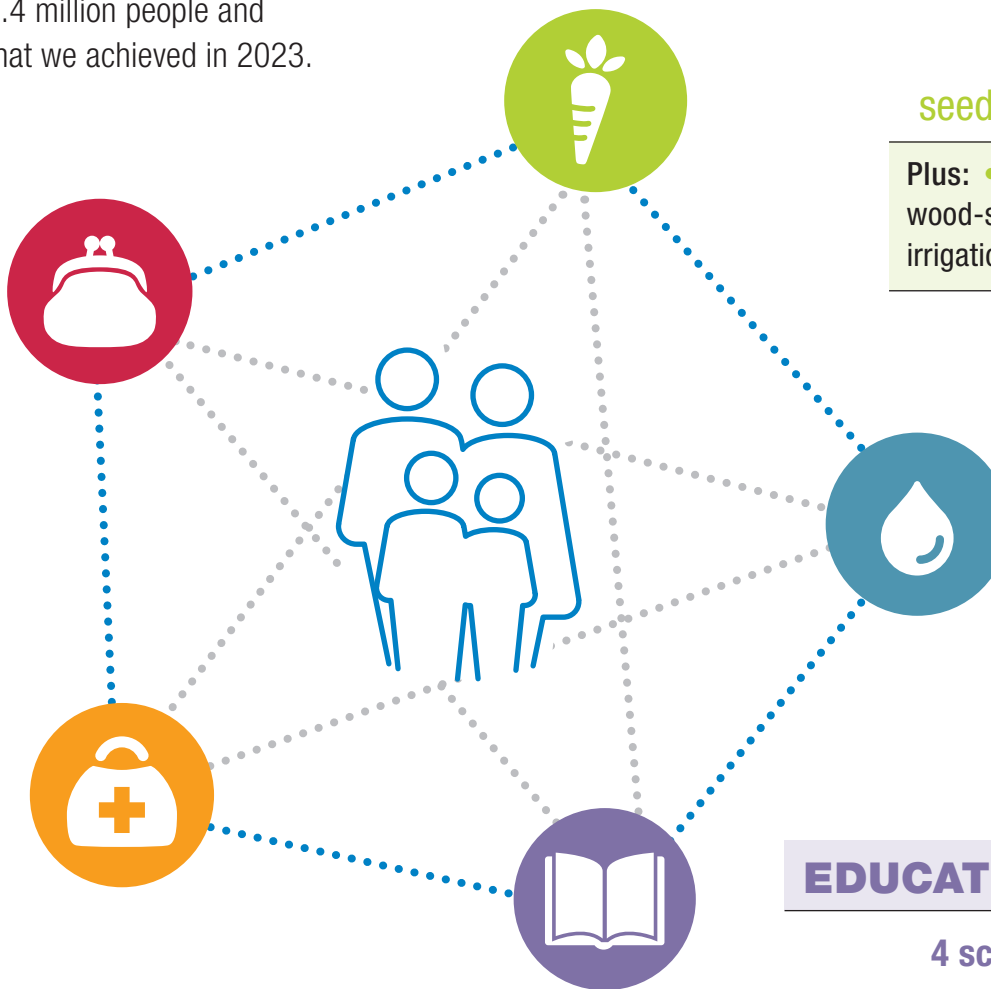
Plus: • New income opportunities were created for 342 people • 152 women and men participated in training for skilled crafts and trades • 3,436 women were trained in home economics • 2 waterways were canalised to support road crossings

HEALTH



107,503 women were supplied with contraceptives, of whom 20,842 for the first time

Plus: • 675 eye operations to heal people of cataracts and trichiasis • 40 healthcare facilities provided with furniture, equipment and materials



SUSTAINABLE LAND MANAGEMENT + NUTRITION

9.2 million seedlings planted for reforestation

Plus: • 1,157 bee boxes distributed • 4,976 wood-saving ovens distributed • 1 agricultural irrigation system installed



WATER, SANITATION AND HYGIENE

1 rural town water supply system completed and put into operation

Plus: • 201 water committee members trained • 21 spring developments built



EDUCATION

4 schools completed for a total of **4,370** children and young people

Plus: • 4,272 farmers attended further training • Technical and Vocational Education and Training centre (TVET) for 600 students per year completed and put into operation



Strategy and Goals

OUR COMMITMENT

Our organisation strives to enable those living in the project regions of Ethiopia to sustainably improve their living conditions. To do so, our Ethiopian team manages and implements measures devised on-site. At the same time, we aspire to sensitise Europeans to the needs of people in countries such as Ethiopia in the sense of a solidary community of values and to show connections between our lives. We use examples of our organisation's work to demonstrate how support can be effective and sus-

tainable and create awareness for the requirements of modern development cooperation.

OUR STRATEGY

Because the problems in the isolated parts of Ethiopia are closely interwoven, we pursue a holistic approach and work according to the principle of "integrated rural development". Together with the local population, we tackle the necessary projects in selected project regions for sustainable development in five key areas and coordinate them with each other.



Farmer Elias Ena (on the far left in the picture) learned how to avoid soil erosion at an information event by *Menschen für Menschen*. With the help of the Foundation and his neighbours, he is terracing a hillside on which his cows had grazed and now planting tree saplings there.

OUR FOCAL AREAS

SUSTAINABLE LAND MANAGEMENT AND NUTRITION Food security by means of improved agricultural and animal husbandry methods, in combination with erosion control, reforestation and conservation of resources.

WATER, SANITATION AND HYGIENE Construction of wells, spring developments and systems to supply the population with clean drinking water; raising awareness for improved hygiene.

EDUCATION Building and equipping schools and training centres; literacy courses to alleviate the education crisis; operation of a college.

HEALTH Building and equipping healthcare centres to alleviate the problem of inadequate medical care; training of nursing staff and educational campaigns to promote health.

HUMAN DEVELOPMENT AND INCOME Support for entrepreneurs and vocational integration for women and young people, home economics courses for women and development of infrastructure for improved access to markets.

In addition to these integrated rural development projects, we provide short-term relief, e.g. in times of famine.

SUSTAINABILITY AS A GUIDING PRINCIPLE

All of our projects must be well-founded and oriented to the long term. They must also continue to exist after we leave. For this reason, we involve the local population in our projects right from the outset, placing an emphasis on dialogue at eye level and individual responsibility. Upon completion, we hand over infrastructure facilities to the local authorities in order to avoid external dependencies.

By Sea, Rail and Road

From water pipes and operating tables to solar-powered refrigerators: a great deal of the equipment and materials needed in the project areas still has to be imported. This is a demanding logistical process which involves the cooperation of many hands and heads.



Elias Lemma keeps an eye on all deliveries for the foundation at the Modjo container handling centre.

The containers stacked metres high on top of each other tower above Elias Lemma. Lorries rattle past the 48-year-old in his yellow high-viz vest. Next to him, a crane driver shifts an extremely heavy load to its intended storage place in the dry port of Modjo.

Since Eritrea gained independence in 1991, Ethiopia has no direct access to the sea. Goods therefore reach the landlocked country mainly through its neighbour Djibouti. From there, imports continue their journey to Ethiopia via rail or road to reach container terminals such as Modjo. "The station for freight trains is here, at the end of the site," explains Elias Lemma. Working with *Menschen für Menschen*, he is responsible for releasing the deliveries for the foundation from the customs authorities at the dry port. "As an aid organisation, there are some things that the government lets us import for free; for other things, we have to pay the import duties," says Elias Lemma, who often covers the approx. 80-kilometre route from Addis Ababa several times each month. "I prepare all the documents, check the goods and release them for collection," he says. "I can't wait too long – otherwise there could be additional storage charges."

The handling of the unloaded containers in Modjo is an important intermediate step in a long and complex logistical process, through which goods from Europe and other countries are brought to Ethiopia. "To begin with, there is the need from our project areas," explains Yosef Abdisa. He is responsible for logistics at the Ethiopian project centre of *Menschen für Menschen*. First, he looks at which goods are available in the required quality in Ethiopia itself. "I can now easily find benches and desks for school classrooms in the country. Also some

building materials or modern beehives," lists Yosef Abdisa. For these products, he starts a tender process among Ethiopian companies. The best price-performance ratio wins.

The rest of the order is then passed on to the foundation office in Munich. This is where Lena Grafweg comes in. Since the beginning of 2023, she has been responsible for purchasing and logistics outside Ethiopia. "The job suits me. I like juggling multiple balls at the same time," she says. But even her patience is sometimes strained, for example, when import regulations suddenly become stricter or the Ethiopian authorities accept only coloured stamps on documents, not black ones. "My predecessor had to send red ink pads through Europe once," reports Lena Grafweg. Here, it is essential to maintain a close exchange with the team in Ethiopia.

Yosef Abdisa and his colleagues also take care of the onward transport of the goods within the country. Long steel tubes, as well as sensitive microscopes, must be distributed among lorries and cars to safely reach remote project regions. "This is a great challenge, especially during the rainy season," says Yosef Abdisa, "when the roads are often in even worse condition than they already are."

The Foundation has many plans: several schools are in the planning stage, electric pumps and generators have to be provided for water supply systems, and the TVET in Bure is about to be completed. To furnish the centre, we have around 2,000 machines, pieces of equipment and tools on the import lists. The workload for the logistics experts at *Menschen für Menschen* is therefore unlikely to decrease in the future.

"To begin with, there is the need from our project areas."

How We Implement Development Projects

PROJECT MANAGEMENT AND QUALITY ASSURANCE

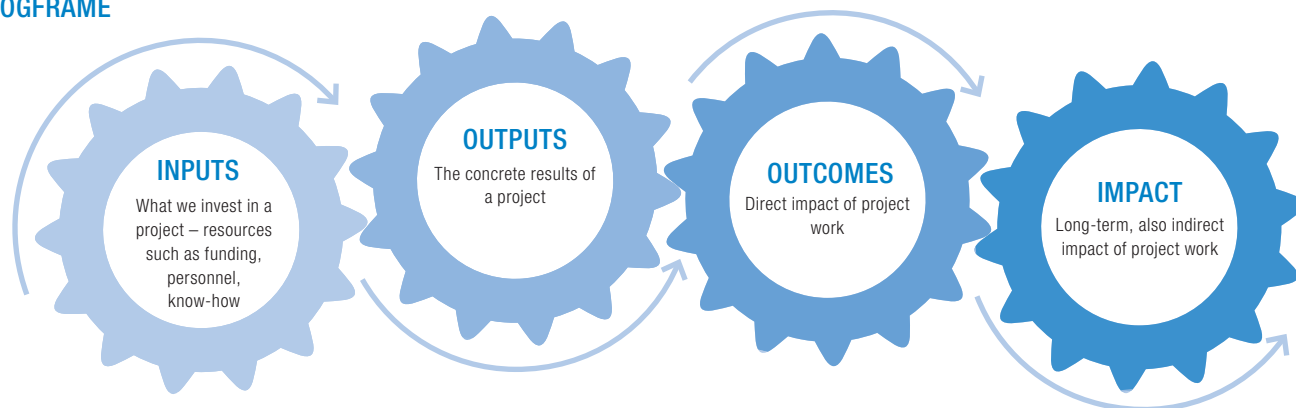
We place great emphasis on efficient and transparent use of the funds entrusted to us and strive to meet our development goals with the optimum distribution of funds. To this end we have established a project management system that enables precise planning, control and targeted development of our projects. The responsibility lies with our Project Coordination Office (PCO) in Addis Ababa. The majority of the staff is deployed in the rural project areas.

Each of our integrated rural development projects is broken down into several stages to ensure a steady workflow. In addition, we define project-specific impact goals and suitable indicators with which we gauge progress during the course of a project. This confirms that we are on the right course and that the results conform to our quality standards. In order to give more weight to this systematic success monitoring, we created an independent field of activity in 2012 dedicated to this purpose. In addition to monitoring and evaluation coordinators in the project regions, the responsibility also lies with monitoring and evaluation experts in Munich and Addis Ababa.



Monitoring and evaluation manager, Michael Wolde (front), listens to Almaz Hailiye explain how her business is going. She is the bookkeeper for the microcredit group in Gorbela in the Ankober project area and runs a café.

LOGFRAME



EXAMPLES OF INDICATORS

- Construction of wells
- Training of young people
- Microcredits for women
- ➔
- Clean drinking water
- Adolescents producing products
- Capital and know-how
- ➔
- Less illnesses
- Fewer young people unemployed
- Increased property for women
- ➔
- Better state of health
- Economic upturn
- Reduction in poverty

Above and beyond internal impact monitoring, we evaluate individual project phases and completed projects. For this purpose we commission external, independent experts, and the Ethiopian authorities carry out regular evaluations. The results of these analyses are an important evaluation of our work. Along with the monitoring reports, they are integrated into the programme planning and serve the ongoing development of our projects.

FINANCIAL CONTROL MECHANISMS

All our expenditure is examined by several entities before it is approved. In addition to the project managers, our country representative in Ethiopia, the Ethiopian management team and the Executive Board of the Foundation make regular visits to the project areas. Furthermore, members from our controlling department make regular visits to the project areas to check the cash amounts, inventories and fuel consumption, among other things, both physically on site and through IT accounting systems.

They also survey the progress made on the construction sites.

The department heads in the project areas report to the project managers, and these in turn submit detailed quarterly reports to the country representative and the Ethiopian authorities. The latter regularly check the contents of the report to review our work. They also evaluate our projects on site.

Compliance management (see page 33) is likewise instrumental in ensuring that the use of funds is appropriate and that the work of our organisation is strictly in accordance with the law. Since autumn 2023, the Foundation has been advised on compliance issues by law firms Hogan Lovells and Gibson Dunn.

Every year, we have our accounting audited by an independent auditor. The audit report (page 34 onwards) is submitted to the Executive Board and the Supervisory Board. In 2023, we received an unqualified audit certificate for the Annual Financial Statements once again. In addition, external

Ethiopian auditors reconcile expenditure in Ethiopia with the appropriate receipts, making random checks against work completed. They report their findings to the Ethiopian management, which in turn informs the Executive Board.

Menschen für Menschen would like to disclose that the law firm owned by a board member who stepped down in 2022 continues to provide the foundation with legal advice. This business relationship has been reviewed and expressly approved by the Supervisory Board.

QUALITY CRITERIA

LOCAL TEAM. Around 600 well-trained Ethiopian employees are active in the project areas. They are familiar with the local conditions and speak the regional languages or dialects. This creates trust and promotes direct exchange with the people who benefit from our projects. As the need arises, we cooperate with other Ethiopian partners – in construction projects, for instance.

LOCAL NEEDS AS A BASELINE. In order to achieve maximum impact with limited funds, *Menschen für Menschen* plans each project with the greatest of care. The baseline is always the specific local needs that we identify in a process of exchange with the population. By virtue of our integrated approach to project work, involvement of the local population and our long-term commitment, we achieve lasting improvement in the local living conditions.

LONG-TERM ORIENTATION. Even after a project has been handed over to the population and local authorities, we stay in touch. We review our activities regularly by systematic monitoring and evaluations (see IMPACT ANALYSIS table). This enables us to improve steadily and ensure the lasting success of our work.

MINIMUM STANDARDS FOR CONTRACTUAL PARTNERS. Any partnership calls for fairness. That also applies to the deployment of day labourers. Since 2014 we oblige all building contractors under contract to build schools for us to pay these temporary workers a fair minimum wage, regardless of gender. In addition, protective clothing such as helmets and gloves must be provided for work that involves particular risks.

IMPACT ANALYSIS

- Measures and evaluates the changes in people and their environment as a result of our activities (quality, efficiency, sustainability)
- Directs attention to the logframe (chart page 10) with differing focus

	METHODS	
	MONITORING	EVALUATION
RESPONSIBILITY	internal	external
FOCUS	Inputs, outputs, in part outcomes To what extent have activities been carried out? How does the use of funds relate to results? What progress can be measured?	Outcomes, impact, but also inputs, outputs What has been the sustainable impact of the project? Why were activities successful or unsuccessful? What could be done better?
GOALS	Determination of changes, project management	Comprehensive inventory at a specific point in time
PROCEDURES	Regular data collection (project indicators), evaluation and discussions with beneficiaries	Evaluation of monitoring data, additional qualitative and quantitative surveys, for example, discussions with various stakeholders
TIME	Ongoing throughout the project	Completion of project phase, phase-out

Africa – Continent of Opportunities

Europe's image of Africa is shaped by bad news. And indeed, too many people on the continent are barred from access to development opportunities. On the other hand, much has happened in recent decades and a new, impressive Africa is starting to emerge. More and more young people in particular are taking control of their own fate. They set up companies, make use of political cooperation and financial partnership. Our aim as a foundation is, and has always been, to support them in the best possible way.

“Africa has tremendous potential. We have the resources. The people are willing to work. They are dynamic and entrepreneurial.”

Kofi Annan, former Secretary-General of the United Nations

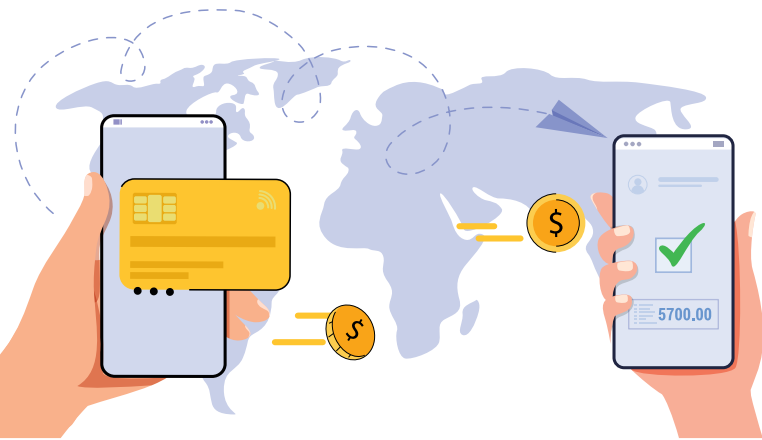
HARD-WON INDEPENDENCE

In 1884, the European colonial powers mapped out their spheres of influence on the African continent at the Berlin Conference. The borders of their colonies often ran through well-established tribal territories and, despite many resulting conflicts, largely remain as the international borders to this day. African colonies were only gradually made independent, with one country never falling under colonial rule: Ethiopia. You can view the chronology of independence here:



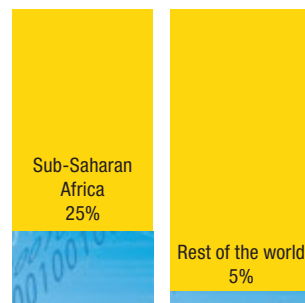
Colonies in Africa 1914

DIGITAL HIGH-FLYER



Paying by smartphone app is largely routine in many African countries. Major online payment services have been developed here – such as M-Pesa from Kenya. This boom was made possible by a massive expansion of the mobile communications network infrastructure. **The continent has simply skipped the expansion of the landline phone network.** Experts expect digital systems in Africa to close gaps and make leaps in development possible in other areas as well, such as logistics, agriculture and health.

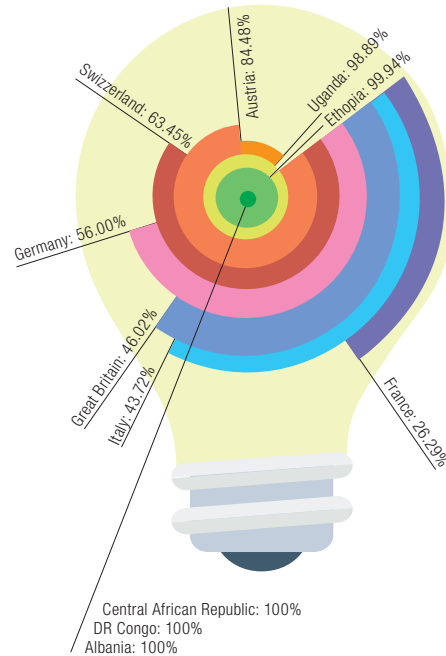
PROPORTION OF MOBILE FINANCIAL TRANSACTIONS AS A PERCENTAGE OF GDP



It is precisely because many people have no access to traditional banking services that mobile financial services are so successful in Africa.

Pioneer in renewable energy

Proportion of renewable energy in electricity generation (Selected countries, 2022/23)



Many African countries are ahead of the curve in the use of renewable energy. Hydropower in particular plays a role here.

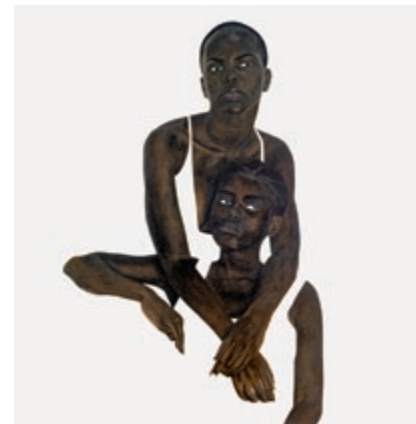


80%

of the global platinum projects and 42 percent of the global gold deposits are in Africa – despite centuries of exploitation. Coltan and cobalt, which are needed for electronic devices, are also present here in large quantities. The people of Africa want to benefit from this wealth directly by building up local production capacities and carrying out the processing work locally.

A rich cultural heritage

African artists, designers, architects and writers are increasingly remembering their own rich cultural heritage and confidently combining it with influences from all over the world.



This picture by Sungi Mlengeya can be seen in the exhibition “When We See Us – A Century of Black Figuration in Painting”. 27th October 2024 at the Kunstmuseum Basel.

AFRICA'S FUTURE IS FEMALE

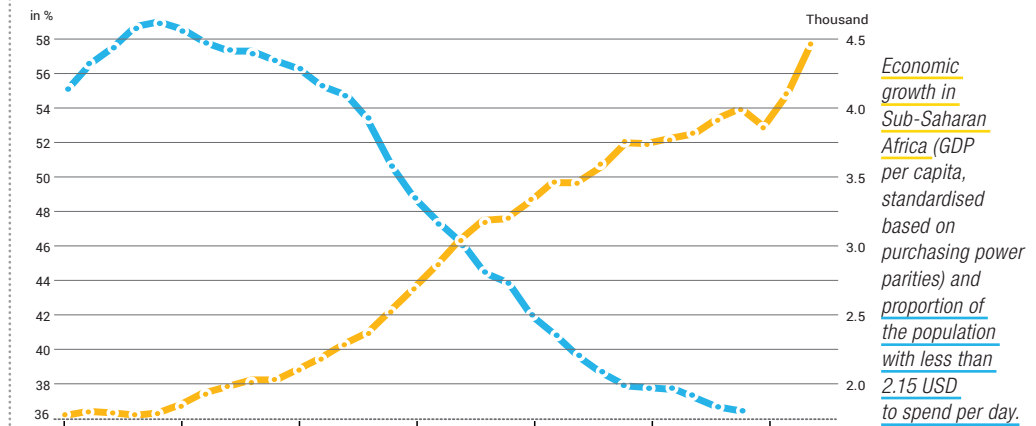
Gender equality has a key role to play in development. Africa is making great strides in this regard and, in some indicators, even outperforming other regions of the world – for example, women's participation in politics. As participation in education increases, the number of children per woman also decreases.



Fertility rate (children per woman) in Africa
1990: 5.9
↓
2020: 4.3

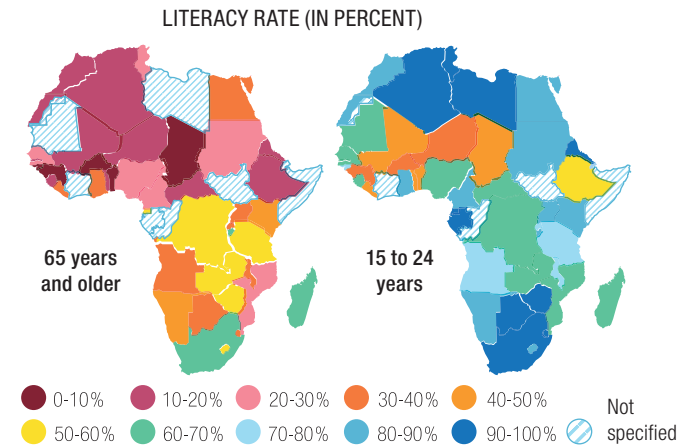
COMBATting POVERTY WITH ECONOMIC GROWTH

Almost all African countries have experienced significant economic growth in recent decades – the decline in 2020 is mainly due to the coronavirus pandemic. At the same time, the proportion of people living in extreme poverty has fallen. However, its absolute number is increasing due to strong population growth – especially in regions affected by conflict.

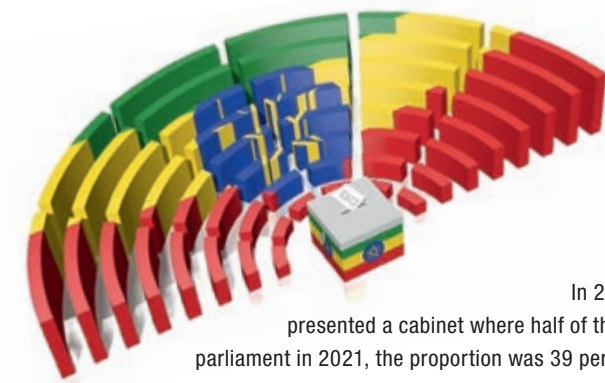


BETTER EDUCATION

Africa is a young continent. 40 percent of the population are under 15 years of age. This is an opportunity, if we succeed in expanding education and job opportunities. Young Africans are already better at reading and writing than their parents and grandparents.



WOMEN IN PARLIAMENT



SHARE OF WOMEN IN PARLIAMENT BY WORLD REGION

East Asia Pacific:	21.0%
Europe and Central Asia:	26.00%
Latin America and the Caribbean:	34.1%
Arab States:	18.3%
South Asia:	17.9%
Sub-Saharan Africa:	26.4%

In 2018, Ethiopian Prime Minister Abiy Ahmed presented a cabinet where half of the members were women. In the Ethiopian parliament in 2021, the proportion was 39 percent, while in Germany it was 35 percent. In the Rwandan parliament, women even make up the majority (55%).

Sources: africa-business-guide.de, afrikacindata.org, German Foundation for World Population, ourworldindata.org, ndr.unidp.org, en.wikipedia.org, worldbank.org, MUTmagazin 3/2018, UNESCO.

Activities and Results in 2023

In spite of the ceasefire agreed at the end of 2022, violent clashes continued in many parts of Ethiopia in 2023. Our work in five project areas in Oromia and three areas in Amhara has been severely hampered or had to be suspended. However, we were able to implement several projects outside the regular project areas.

At the beginning of 2023, we established three new project areas: Kawo Koyscha and Borena in the south of the country and Albuko in Amhara. By 31 of December 2023 we ended our engagement in Borena, Wore Illu and Legehida integrated project areas.

The distribution of more than 27.5 tons of improved cereal seeds, almost 2 million coffee seedlings and more than 200,000 fruit tree seedlings has contributed to a further decrease in the proportion of households in need of food aid in our project areas.

We have advanced reforestation measures with the distribution of 9.5 million hybrid tree seedlings.

More than 4,000 farmers have taken part in training courses on improved agriculture, livestock management and resource conservation.

In November, we put a water supply system for 20,000 inhabitants into operation in the small town of Ijaji. In addition, we have built a total of 21 spring developments in our project areas.

Due to the uncertain security situation, construction could progress only for a few schools in the reporting period. Nevertheless, we have completed and equipped four schools for more than 4,300 students. In Jamma, the seventh Technical Vocational Education and Training centre (TVET) built by *Menschen für Menschen* was inaugurated and we continued construction work on another centre in Buro..

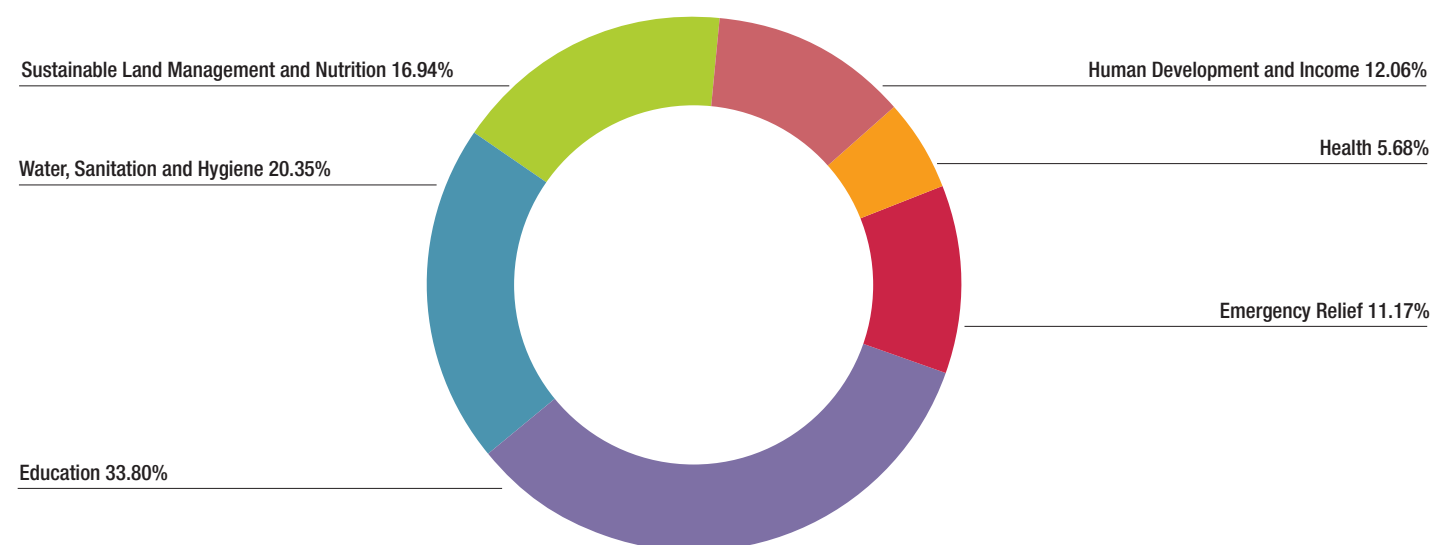
One special project in the reporting period was to equip 20 healthcare facilities in the conflict-torn regions of Amhara and Afar, whose equipment had been destroyed or damaged during

the fighting. Six containers of medical equipment and supplies, including operating tables and neonatal incubators were sent. In addition, we equipped a total of 20 health centres with consumable materials and furniture in our project regions. We also started building two health centres in 2023. More than 20,000 children have been vaccinated and 29,700 voluntary HIV/AIDS tests have been carried out.

With start-up training and support for micro-enterprises, the Foundation helped 352 young adults to find employment during the reporting period. As part of an EU funding programme, 74 young entrepreneurs received training on business and marketing topics at the ATTC.

Menschen für Menschen spent a total of around €16 million (previous year around €14 million) on project work in Ethiopia in 2023. The German organisation contributed most of the financial resources with €13.4 million (previous year: €12.3 million).

Project Expenditure in Ethiopia by Focal Area



NOTES ON THE TABLE ON PAGE 15

INTEGRATED RURAL DEVELOPMENT PROJECTS

Ginde Beret, Abune Ginde Beret, Jeldu, Chobi, Albuko and Derra: the projects are or were financed by the Austrian association and implemented on its behalf.

INFRASTRUCTURE PROJECTS

In some regions, *Menschen für Menschen* has launched individual or multiple infrastructure measures outside the project regions. These include the construction of roads, health centres, water points and schools. The activities were or are being organised from the neighbouring project areas and from the Project Coordination Office (PCO) in Addis Ababa.

PROJECT SUPPORT

Responsibility for project support lies mainly with the Project Coordination Office in Addis Ababa and the development cooperation and purchasing staff in Munich. Project support for the Austrian project areas is also provided by the Austrian association.

Project areas	Size in square kilometres	Project duration	Staff employed***	Population supported	Spending in euros in 2022
PROJECT SPENDING					
Integrated rural development projects					
Borena	980	since 2011	19	187,915	506,552
Ginde Beret	1,200	since 2011	9	136,798	23,717
Abune Ginde Beret	1,360	since 2012	2	139,922	14,277
Wogdi	1,122	since 2013	39	158,897	548,864
Dano, managed by Illu Gelan	659	since 2013	0	125,759	420,525
Legehida	429	since 2014	0	78,764	278,989
Wore Illu	683	since 2014	33	132,960	316,381
Jeldu	725	since 2017	5	99,992	31,255
Illu Gelan	424	since 2020	58	86,006	910,231
Nono Benja	784	since 2020	46	106,754	946,202
Chobi	353	since 2021	3	70,512	14,357
Ankober	673	since 2021	32	110,024	788,289
Albuko	492	since 2023	16	104,125	289,655
Borena	464	since 2023	31	101,427	278,802
Kawo Koyscha	352	since 2023	15	73,123	230,494
Integrated rural development projects (completed)					
Illubabor	32,041	1985–2013	0	1,363,150	0
Merhabete	1,210	1992–2009	0	137,570	0
Derra	1,500	1997–2010	3	209,575	19,263
Midda	900	2000–2013	0	101,233	0
Babile (Erer-Tal 1981–2002)	3,502	2002–2013	0	108,068	0
Nono Selle	2,000	2007–2012	0	26,416	1,107
Asagirt	437	2007–2015	0	53,845	0
Hagere Mariam	752	2008–2015	0	60,055	0
Borecha	961	2007–2017	0	94,676	30
Kundudo (2012–2015, only afforestation project)	144	2012–2017	0	54,821	0
Dale Wabera*	697	2013–2019	3	80,496	22,040
Sedi Chanka	707	2013–2019	0	61,148	37
Gawo Kebe	975	2015–2019	3	31,000	5,100
Number of people who have benefited from the project results since the project handover**				684,337	
Infrastructure projects					
Including Tigray, Harari, Gursum and Jarso, Jimma Zone, Kembata, Jamma, Girar Jarso, Degem, Moretna Jiru and Ensaro		1992 to date	0	1,889,772	4,218,935
Individual projects					
Abdii Borii Children's Home (ABCH) – 126 children in the home, 302 in training or independent		since 1996	53	428	584,522
Agro Technical and Technology College (ATTC)		since 1992	145	4,184	1,826,790
Arsi Job Creation Project (GIZ funding project)		since 2018	26	500	471,499
Emergency relief		2023		36,993	1,599,105
Project Coordination Office (PCO) and central warehouse			59		1,595,415
TOTAL POPULATION SUPPORTED				6,711,245	
TOTAL PROJECT SPENDING					15,942,447
OF WHICH PROJECT EXPENSES OF THE AUSTRIAN ASSOCIATION					2,160,625

* Since 2018, Dale Wabera has been divided into the districts of Dale Wabera and Sedi Chanka. **Based on an average population growth of 2.5% according to the World Bank (2022). *** Average number in 2023.



Aspiring carpenter Meseret Markos is the only woman in her course cohort.

A Workshop of Dreams

More than two-thirds of Ethiopians are under the age of 30. With a good education, they can bring growth and prosperity to the country. *Menschen für Menschen* is therefore setting up vocational training centres throughout Ethiopia. In 2023, construction of the eighth centre began in the small town of Bure – to the delight of the population.

Bure's hope is growing in a barren field outside the city gates. A worker is pushing sand around the site in a creaky wheelbarrow. Women and men are dragging gravel to a tubular concrete mixer. Next to them, a bricklayer is laying heavy bricks. The foundations of four large workshop buildings and two other buildings are already built, and the first external walls are gradually rising up from the ground. A vocational training centre is soon to be opened here, and *Menschen für Menschen* are building it.

"Every time I walk by, I marvel at how far they have come," says Lelise Dereje, looking at the construction site. The 24-year-old was born here in Bure. The small town is located in the southwest of Ethiopia, in Illubabor. Between 1985 and 2013, *Menschen für Menschen* ran a project area of the same name in this administrative zone. The Foundation worked closely with the local population, helping them to make their agriculture more efficient, providing microcredit support to women and building health centres, wells and schools.

Lelise attended one of these schools. "I loved it," she says. She particularly liked biology class. But after the tenth grade, she had to drop out. She failed the exam that was required to attend the two senior years. "I was devastated," the young woman recalls. Her dream of one day studying medicine at university was shattered. It was too expensive for her to attend a private college for further education, and there were no state vocational training centres in the area.

Lelise stayed at home for a year, helping her mother with the household. Then she decided to get married. "I didn't want to stay dependent on my parents," she says. Her mother and father opposed the marriage. They thought Lelise was too young at age 19 and should concentrate on her education. "They wanted to support me financially," says Lelise. But she knew that the smallholder farmers, living only on corn and sorghum, would not be able to deliver on that promise. Eventually, Lelise ran away from home to her boyfriend's family. "It was terrible arguing with my parents," she recalls.

Shortly before the wedding, the parents agreed to the marriage after all. Probably also because Lelise is not the only child they had to worry about. Their

eldest son dropped out of school after the tenth grade as well. They have to continue to support him. He only occasionally finds small jobs as a day labourer. Most of the time, he hangs around in the streets with friends, chewing the leaves and shoots of the khat bush, an intoxicating plant-based drug. "It's terrible to see my brother giving up on himself," Lelise says quietly.



"I can't wait to learn again."

Lelise Dereje

THE YOUNGER GENERATION IS THE KEY

The story of Lelise and her brother is echoed in the situation of many young people in Ethiopia. Especially in the countryside, they have to help in agriculture and livestock farming to this day so that the family can somehow get by. This is valuable time which they should spend learning. And even if they graduate from high school, universities are often too far away, and rents and living costs in the cities are too high. Dependent on their families, with no purpose and no prospects, frustration grows. A situation that threatens the stability of the country: much of the unrest and flaring ethnic conflicts of recent years are also due to the lack of prospects for the young generation. They are the country's best hope. The industrial parks and infrastructure projects currently being pushed forward eagerly by the government, need qualified

technical experts, engineers and tradespeople. Targeted support for young people thus benefits the country's prosperity and counteracts criminality and political radicalisation. Since 2006, *Menschen für Menschen* have been setting up vocational training colleges throughout Ethiopia for technology and skilled crafts and trades. These Technical and Vocational Education and Training (TVET) centres are provided by the Foundation with state-of-the-art equipment, furniture and educational materials before their operation is handed over to the government.

Construction of the eighth TVET in Bure started in 2023 and completion is planned for mid-2025. Young people like Lelise can then be trained in the workshops to become car mechanics and metalworkers, electricians and carpenters. The buildings will include classrooms, sanitary facilities, a library and offices. And above the hillside, a football pitch and basketball court is to be built. Lelise is

WHAT WE DO

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interested in computer science, but she would prefer to become a car mechanic: "I want to be the first woman in Bure to open up her own workshop," she dreams. Until the centre opens its doors, the mother of a now four-year-old daughter works twice a week as a vegetable seller in the market. She buys tomatoes, onions and potatoes from wholesalers, and sells them at her stall for a slightly higher price. Lelise earns around €25 per week. Her husband sells tickets at the local bus station. From the shared income, the couple must pay for food, clothing for themselves and the child, hygiene items and the rent for their small flat. "That's just enough," Lelise says. Nevertheless, she would like to try to save money in the next few months for the time when she'll be back to school. "I can't wait to go back to learning," she says. "For a better future for me and my daughter."

THE OLDER BROTHER SETTING AN EXAMPLE

Some 550 kilometres to the southeast, many people have already seized this opportunity. More than 15 years ago, *Menschen für Menschen* set up one of their first TVETs in the



The construction site for the TVET in Bure is progressing in leaps and bounds.

small town of Durame. Its graduates work, for example, on the construction site of the Grand Ethiopian Renaissance Dam, in large metal or textile factories in the country or in the energy sector.

"My brother Gezachew found a permanent job with the state-owned electricity producer," explains Habtamu Terefe. With a backpack over his shoulder, the 20-year-old rushes across the campus to one of the workshop halls in Durame, where his lessons are about to start. Habtamu is in the second year of his apprenticeship studying engineering, just like his brother. "The things he told me motivated me to follow his example."

Habtamu comes from a village about 40 kilometres from Durame. He grew up with nine siblings and half-siblings. His father remarried after the death of his first wife. "My older brothers were my role models," Habtamu says. They went to school, and helped their father on the farm as well. Later, when they started their

first jobs, they paid for the school uniform and books for their younger siblings. Habtamu also lives in Durame with his big brother, Gezachew.

"My biggest wish would be for us to install a solar power generation system together on our parents' roof," Habtamu explains. "That would make their everyday lives easier." Habtamu has already learned how to do this from the TVET. After class, he often meets up with fellow students to study together. Like him, they all come from nearby villages. "We know how hard life is in the countryside," Habtamu points out. "That's why we are making a special effort to get a good job."

The possibilities for doing so have improved: three years ago, their vocational training centre became a polytechnic university.



Practical lessons in the carpentry class in Durame.



"We know how hard life is in the country, so we're doing our best."

Habtamu Terefe

REPORT

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Teaching in Durame. The TVET has now become a polytechnic university.

Since then, students can also train here as skilled hotel workers and plumbers, tailors and design engineers. "Our equipment should be better than that of average vocational schools," explains Desalegn Ane Anshebo, Dean of Durame Industrial Technical College. For this to happen, the authorities responsible for the operation of the TVET must release the relevant funds. After some investments in equipment, however, the government



"Many of my best students from back then are my colleagues today."

Desalegn Ane Anshebo, Dean of Durame Industrial Technology College

cannot provide more money just now. Until that changes, the educational institution is helping itself in the best way it can: the participants in the carpentry course repair broken furniture themselves, for instance. *Menschen für Menschen* advises the college's management team. Teachers at the foundation-owned college ATTC also help by installing new machines or repairing old ones. "There was a delegation here a year ago," says Desalegn. He himself once studied car mechanics at the TVET. Before taking up the managerial post, he was a teacher here for nine years. His career path is not an unusual one: "Many of my best students from back then are my colleagues today," he says. "It makes me proud to support and encourage them." Giving people new prospects is what drives him. He and his teaching staff are therefore also concerned about the future of those who do not find permanent employment after graduation. The lecturers of the carpentry

workshop therefore designed a multifunctional machine block that combines a circular saw, a hole drill and a milling cutter. As a way of supporting start-ups in a small way, they lend the space-saving equipment to graduates who want to open a workshop. "This gives them a competitive advantage," explains Dean Desalegn. Once they generate some income, if they can buy their own equipment, the machine goes back to the TVET for the next group.

WORKING TOWARDS HER OWN LINE OF FURNITURE

"This is a great opportunity," says 23-year-old Meseret Markos. The aspiring carpenter, who has her hair tied out of her face with a white cloth, is in her second year of study. This afternoon, she has practical lessons: she strikes a chisel with a hammer, working on the leg of a stool. She's the only woman in her class. "I'm very proud of that," she says. Meseret grew up in Durame with seven siblings. Two of her older sisters dropped out of school early to get married, a path that Meseret never wanted to go down. Instead, she wants to design a line of furniture after graduation and produce it in her own workshop. At the beginning of her studies, her male classmates didn't take her seriously and shunned her. Now, everyone wants to work with her on group tasks because they have realised how skilful she is at the machines. "I am sure that we women can achieve everything we set out to do!" Words that would also motivate Lelise Dereje in Bure.



Vocational training as a lever for development

When the most recent centre in Bure is completed in 2025, *Menschen für Menschen* will have established a total of eight centres for Technical and Vocational Education and Training (TVET) in rural Ethiopia. The latest one to open was in Jamma, in the South Wollo Zone (see photo).

The basic principle is always the same: wherever there is a lack of employment prospects for the young generation, vocational training centres offer training courses in various craft disciplines. This usually includes electrical engineering, carpentry, car mechanics and metalworking. By now there are also more specialised TVETs where degrees can be obtained in tailoring or IT administration. In addition, as part of an EU funding programme, *Menschen für Menschen* set up capacities at individual TVETs to support graduates in setting up a business. The TVETs built by the Foundation can generally offer training for 600 to 1,000 persons.



Sustainable land management and nutrition

Seven out of ten people in Ethiopia live from agriculture. But the harvests of micro-farms are meagre and often hardly enough to feed the farmer's own family – especially when there is no rain and the fields dry out. There is a lack of alternative sources of income outside of agriculture. We support people in making their agriculture more sustainable, greener and more climate-resilient. For a more balanced diet, we are providing farmers with improved vegetable seeds and introducing them to market fruits such as coffee or avocado, with which they can earn more money.



Farmer Chepo Madas in the middle of his new field, where the principle of agroforestry gives the plants shade and supports their growth.



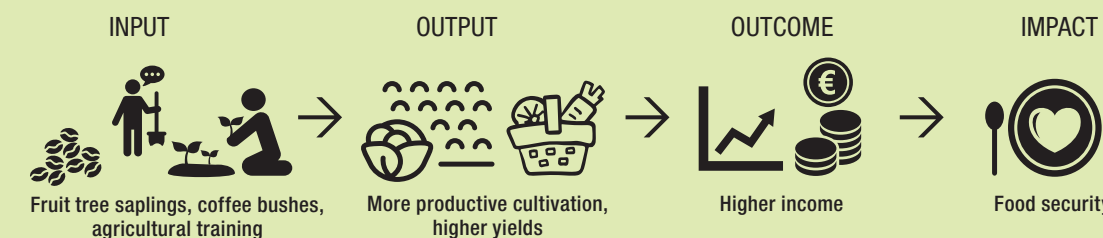
Not only is the family's diet now more diverse – they also have significantly more income.

FUNDS USED IN 2023

€2,425,464

OUR MOST IMPORTANT SUCCESS STORIES:

- 27,900 kilogrammes of improved cereal seeds distributed
- 465 kilogrammes of vegetable seeds distributed
- 158,600 fruit tree saplings distributed, such as apples, avocado or papaya



PROJECT EXAMPLE

Money from the field

December is Chepo Madas' favourite month. After many weeks of hard work in the field, the farmer can finally reap what he has sown and tended. Sweet potatoes, maize, white beans, cassava and ginger, which he has grown so far on his roughly one-hectare field in the village of Kawlo. December is also when the bananas in Chepo's garden are ripe enough to sell at the market. The gaunt 69-year-old earns an equivalent of €60 to €70 per year.

But for too long, the harvests have not been enough for his family of 14 – wife, children and grandchildren. Months before the next harvest month of December, they need to buy their food at the local market. "This is the toughest time of the year," Chepo explains. This is because the income from the sale of bananas runs out quite quickly. And the earnings of his two oldest sons, who pro-

duce small wooden furniture in the yard and work as cattle traders, are too little to feed everyone. "We then have to strictly ration the ingredients for the meals."

Moreover, in recent years, the village of Kawlo has been far too dry. "It was the worst three years ago," Chepo reports. A devastating drought hit the region of southern Ethiopia. Without rain, everything in Chepo's field died. "It was terrible," recalls the farmer. He had no choice but to ask traders in the market to give him vegetables and cereals on credit, and then paid them with interest the following year. "Thank God they agreed," he says.

Many small farmers in Ethiopia are in the same situation as Chepo. They are extremely dependent on the climate and use most of their crops to feed their families. Without other sources of income, they

cannot build financial reserves. When a harvest fails, they are left with nothing. *Menschen für Menschen* therefore helps them to make their agriculture more productive and introduces them to new vegetables and fruits, which they can use to put their livelihoods on a safer footing – also financially.

In the summer of 2023, Chepo received over 20 avocado seedlings and some papaya seedlings, as well as 300 coffee bushes from the nearby nursery of the Foundation. Since then, the foundation's development agent has visited him twice a week. He showed Chepo how to arrange the trees and shrubs according to the principle of agroforestry, so that they give each other shade and support each other in their growth. Chepo learned how to apply straw mulches and crop waste to better



"We provide farmers with market fruits and show them how to grow them properly. When they make a profit, they ensure the livelihood of their families."

Tesfalidet Gebrekidan, Project Manager in the Boreda area

protect the soil from drought and evaporation and he started to plant vegetables between the seedlings. These seeds also came from *Menschen für Menschen*. "No one in the village knew about carrots," says Chepo's wife, Lenke. She was one of the first to taste the root vegetable. "I think they're really delicious!" The 60-year-old stews the carrots, serves them with injera or uses them to make a sauce. Some of the beetroots were harvested and are now on the menu, while the couple sold the rest on the market, earning 750 birr, about €12, right away.

In about three years, the family can expect further increases in earnings: the first avocado harvest will be due. "The coffee will also be fully developed," says Tesfalidet Gebrekidan. He manages the Boreda project area, where *Menschen für Menschen* has operated since 2023. With the coffee cherries alone, Chepo can earn more than €5,000 per year.

He hopes that in the near future he will be able to buy two oxen to help him plough the field. At some point, he would like to invest in a house in the nearest bigger city, where the children could live when they attend secondary school. But what is most satisfying for the farmer is that the family can buy food without any problems at the market: "We'll have enough to eat all year round."

HOW MUCH DOES IT COST TO MOVE TOWARDS MORE SUSTAINABLE AGRICULTURE?*

- Vegetable seeds for a farmer: around €40
- Training in vegetable cultivation and seeds: around €48
- 20 fruit tree seedlings: around €28

*Exemplary information. Costs are subject to fluctuating prices and exchange rates.

Water, sanitation and hygiene

Four out of ten people in rural Ethiopia do not have access to clean drinking water. They often travel long distances to draw water from ponds, streams and rivers. This water is often contaminated with bacteria and parasites and causes illnesses that are life-threatening, especially for children. We are therefore working with the population to build wells and spring developments. We are also increasingly tapping deeper water sources and use them to feed larger water supply systems. In this way, we are not only improving the health of the population, but also creating opportunities for education and economic growth.



Meskerem Birhanu fills her canisters with fresh water. Thanks to a pragmatic funnel solution, hardly a drop is wasted.

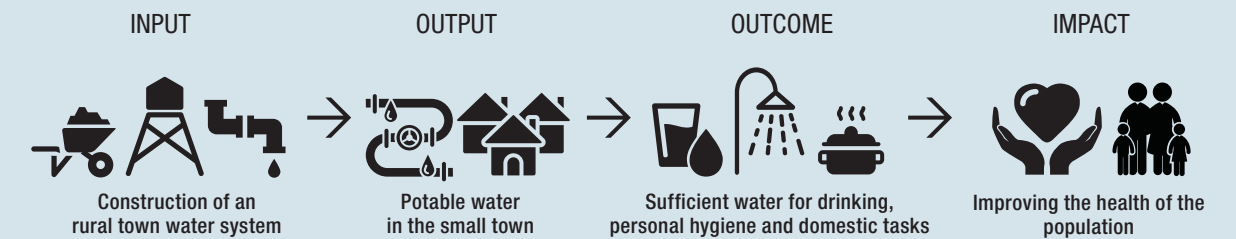


Proud of what they've done here: Demere Ano, Head of the Illu Gelan project area, on the concrete reservoir of the water supply system.

FUNDS USED IN 2023
€2,915,043

OUR MOST IMPORTANT SUCCESS STORIES

- A water supply system for 20,000 inhabitants built
- 21 spring developments built
- 201 members of water committees trained



PROJECT EXAMPLE

Water on tap!

The big moment has come: Demere Ano turns with both hands a wheel made of iron. This opens the line. Immediately, water from the huge concrete reservoir shoots through a pipe, down the mountain towards the small town of Ijaji. "Today we are testing whether everything is working," explains Demere, head of the Illu Gelan project area. What he means by that is the water supply system for Ijaji that *Menschen für Menschen* has set up with financial support from the organisation "Viva con Agua".

It was supposed to be opened long ago, but the contractor the foundation had commissioned miscalculated. Within months, the price of cement nearly tripled, and political unrest made matters more difficult. When the contractor fell ill and everything came to a standstill, Demere and his team finally took over the construction work in the sum-

mer of 2023. "We worked day and night and even on weekends," the project manager reports four months later, not without pride. The Foundation's project centre sent lorries of materials from Addis Ababa. Daily labourers, who all actually work in the nurseries of the Foundation as permanent employees, jumped in to help. "I asked a lot of them, but ultimately the people need to get their water."

Like many small towns in Ethiopia, Ijaji has grown rapidly in the past years. Although there was a water network, it was designed for only about 10,000 people. Twice as many people now live in Ijaji and its suburbs. In order to fairly distribute the scarce resource, the municipal authorities had divided the city into zones that were supplied alternately. Restaurants, the health centre and private homes were often left dry for several days before it



"A dream come true: We have repeatedly asked the authorities for more water for our neighbourhood. Now it's finally here."

Abebe Mekonen Obsa, caretaker of one of the dispensing points in Ijaji

was their turn again. "Investors who wanted to build hotels or open private schools withdrew when they heard about the poor water supply," Demere explains.

Today, the fresh water is pumped up from a depth of 152 metres and directed over two kilometres into a reservoir on a hill at the gates of the city. From there it flows to 15 dispensing points. At one of them is 30-year-old Meskerem Birhanu. Water shoots out of the taps in front of her. "It is really flowing!" she exclaims with excitement to the people rushing from their homes across the dusty road. In recent weeks, Meskerem, like everyone here, has been helping to dig trenches for the pipes. "If you participate in its construction, you also feel responsible for the installation in the long term," explains Project Manager Demere. "And now we are rewarded for it!" says Meskerem, carrying her filled water canisters to the small rental flat she lives in with her husband, mother-in-law and three-year-old daughter.

Before now, the family bought water from a neighbour whose house was connected to the city's old utility system. Water only came through his tap every third day. "Sometimes even less often than that," says Meskerem. She filled three 20-litre canisters from him. This had to last the small family until the next time there was water. "We rationed it very carefully." The family used it only for cooking, washing dishes and drinking. One of the nearby rivers had to be enough for house cleaning, laundry and bathing. Sometimes the neighbour's water ran out anyway. "Then I had to beg friends for water," says Meskerem. Or she bought water from merchants who had bottled it in plastic bottles from the city's pipeline. "This was the only way that I could be sure that we would not get sick from contaminated water."

Meskerem is at her door. Some of the water she scooped in the morning spills into a plastic bowl in front of her. She adds some soap, grabs two shirts,

puts it in the vat. "From now on, I don't have to worry about not having clean water." Meskerem would like to ask her landlord if she can grow some vegetables in the small garden. "I could water the garden with the water," she says. Good for feeding the family – the new water in Ijaji can change the whole city.

HOW MUCH DOES CLEAN WATER COST?*

- Access to clean drinking water for a family of six: €60 on average
- Two-day training for a seven-member water committee: €105
- Deep drilling to tap into groundwater: around €250,000 euros

* Exemplary information. Costs are subject to fluctuating prices and exchange rates.

Education

Education lays the foundation for sustainable development. In rural Ethiopia, however, many children are denied access to it. Both boys and girls have to take on family responsibilities at an early age and work hard physical hours every day, leaving neither time nor energy for learning. The schools are also often far away and in a catastrophic state. To change that, and to promote education, we are building modern schools, furnishing them and providing educational materials. We are also building sanitary facilities and providing access to clean drinking water on school grounds.



Learning is more fun and works better in bright, clean and well-equipped classrooms.



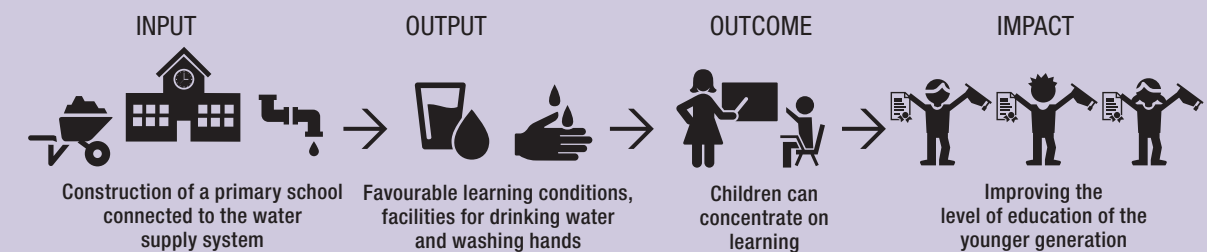
The new toilet building of the Gora primary school in Ijaji.

FUNDS USED IN 2023

€4,840,148

OUR MOST IMPORTANT SUCCESS STORIES

- Four schools for 4,370 pupils completed and equipped
- One vocational training center for 600 students (per year) completed
- 59 young men and women have completed their Bachelor's degree at the ATTC



PROJECT EXAMPLE

Clean and smart

Little hands shoot up as Keneni Demoz asks her class to read the words on the blackboard. "Teacher, pick me!" someone shouts. This Friday morning, the curriculum of the fourth grade of the Gora primary school is Afaan Oromo, the language spoken here in the small town of Ijaji in the state of Oromia. They're learning about vowels today. "Madda," shouts a skinny boy from the front row. "That means source," he says. "That's right, Noal! The word 'Madaa', on the other hand, means wound," the teacher replies. Noal Gashaw grins proudly as his classmates clap after his contribution to the class discussion. Keneni also smiles. "Since we've been in the new spaces, the kids are really flourishing."

Just two weeks ago, things were different. Directly opposite the classroom are the dark wooden, clay and straw huts, where classes were

previously held. The small windows did not allow much natural light in. "We could hardly see the blackboard," says Noal. He and the others had to squeeze in on the few still intact benches; there was a shortage of books. Both the children and teachers suffered due to the dust and clay from the crumbling walls: many had severe coughs or eye inflammation. Especially in the afternoon, when the buildings had heated up, it was almost unbearable inside. "I then moved the children under one of the big trees outside," says 38-year-old Keneni.

To ensure that the more than 1,100 primary school pupils and nearly 50 teachers finally have a suitable place to learn, *Menschen für Menschen* built new, bright classrooms, furnished them with chairs and desks, a large blackboard and chalk and issued textbooks. As is normal, the Foundation handed over

the new building after completion to the local authorities, which are responsible for its operation and any necessary repairs down the line.

The Gora primary school is already the third school built by *Menschen für Menschen* here in the Illu Gelan project area. This also increases the chances that the future dreams of the young generation will come true. Ten-year-old Noal wants to become an electrical engineer. "So that we finally no longer have problems with the power supply in Ethiopia," he explains. The eldest son of two teachers works hard every day to achieve this, prepares well for classes and doesn't want to miss anything: "I sit at the front of the class so I concentrate better on what I'm learning," he explains.

In addition to the new classrooms, *Menschen für Menschen* has also built a small outbuilding for



"There are so many children in Ijaji who are now able to readily learn thanks to the Foundation. They are the future of our country."

Mardiya Abishiru Mame, Vice Director of Gora Primary School

toilets including hand wash basins at the school. There were no toilets before. When kids had to go to the toilet, they would just walk behind the school building. "Sometimes the smell came into the classroom. It was a terrible smell," says Noal, wrinkling his nose. "I'm glad it's over now."

In a few days, the small-town water supply system, which the Foundation has set up in Ijaji with the financial support of the organisation "Viva con Agua", will start operating. Then there will be water at the Gora primary school. "We will finally be able to wipe the board with a wet cloth," says teacher Keneni. A hygiene club was set up at the school recently, and there are posters with practical information about washing hands with soap displayed all over the school premises.

It's now afternoon. The end of the school day. The pupils have lined up in front of the exit by age

and class. The headmaster gives a short speech before the weekend. "Remember to clean your school uniforms and come here washed and combed on Monday," he says. Noal rocks on his heels as he stands in his row. He is looking forward to spending the next two days with his family, playing in the field with the cows. But he is sure that he'll be happy to be back at school on Monday: "Because now it's really fun to learn here!"

WHAT DOES GOOD SCHOOL EDUCATION COST?*

- School bench, incl. table: €262
- 8 years of school education for 100 children: approx. €5,000
- Water tank: approx. €2,620

*Exemplary information. Costs are subject to fluctuating prices and exchange rates.

 Health

Rural areas in Ethiopia lack basic health services and well-trained health professionals. Patients often have to walk for whole days to reach the nearest physician or hospital. That means that even preventable diseases can be fatal, especially for children. We are renovating poorly equipped rural health centres, equipping them with furniture and medical supplies. We also provide contraception and enable vaccination campaigns as well as advanced training courses for local professionals – to help them provide the best possible advice and treatment.



Betelehem Debebe (left) is listening carefully – during a training course organised by the Foundation, the midwife learns how to prevent HIV infections in infants.



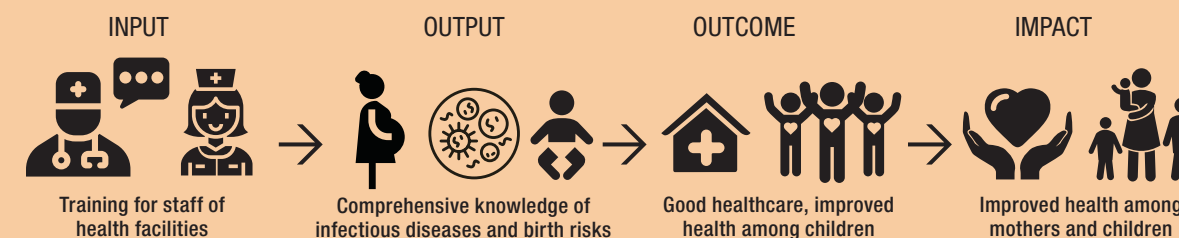
Menschen für Menschen provides health centres with consumable materials, among other things.

FUNDS USED IN 2023

€814,124

OUR MOST IMPORTANT SUCCESS STORIES

- 40 health facilities equipped with furniture, equipment and materials
- 20,000 infants vaccinated
- 107,500 women provided with contraceptives



PROJECT EXAMPLE

Protecting mothers and children

“Let’s pretend this is a baby,” says Gojole Goa, putting a plastic water bottle in the crook of his arm. “Here’s the head, that’s the body and these are the legs,” the trainer explains. Before him are eight young men and women. They are midwives and obstetricians, about half of them work at the health centre located in the small town of Lasho, where the training course is being held. The others are from a second health facility nearby. Their common subject over the next ten days is HIV infections and how to prevent their transmission from mother to child. “If the mothers support their baby properly during breastfeeding, the risk of their nipples being injured decreases and thus the likelihood of any transmission,” explains the trainer, pressing the bottle against his breast. The most important thing is, however, to detect the infection early in pregnancy so that

antiretroviral therapy can be started quickly. “Then, breastfeeding is not a problem, even if the mother is infected with HIV,” says Gojole.

The 50-year-old trainer is head of the Women’s and Children’s Health Department of the Wolaita Zone in southern Ethiopia. In this zone is the new Kawo Koysa project area, where *Menschen für Menschen* have been working since the beginning of 2023. The Foundation organised the training in Lasho, and invited Gojole. It organises the travel to the training and provides reimbursement to everyone for expenses made. Many places in Ethiopia suffer from a lack of doctors. Therefore, healthcare professionals in rural clinics – and their advanced training – play a key role.

Betelehem Debebe listens very carefully to the trainer, taking notes as he speaks. “Naturally, I knew



“Many people here know too little about illnesses. But we can change this by providing better training for local healthcare professionals.”

Gojole Goa, Head of the Department of Health in the Wolaita Zone

about HIV in general,” says the 28-year-old. “But far too little about how we can prevent the infant from being infected.” Betelehem has been working as a midwife in Lasho for about one year. Gojole’s training is already the second one she is attending. The first course was on the subject of family planning. “This is a sensitive issue in many marriages to this day,” says Betelehem, who regularly visits the surrounding communities together with other health centre staff. Traditionally, it is considered desirable to have many children. It was often the men who refused contraception. They found it hard to understand that fewer children is healthier for everyone. Betelehem tries to educate people at information events and during house visits in the villages. A training course organised by the Foundation taught her how to talk about this topic with married couples.

Betelehem particularly seeks out pregnant women during her visits in these villages. “Too many of

them still give birth to their babies at home,” she says. The midwife informs expectant mothers about the risks and strongly recommends that they come to the health centre for prenatal check-ups and the birth. She is now able to do so with a clear conscience, as the centre is much better equipped than it was a few months ago. “In the past, it sometimes happened that we were unable to treat people because we had no beds available or no bandages,” says hospital director Akljlu Bergene. *Menschen für Menschen* has provided examination couches, delivery tables and hygiene items such as gloves. The Foundation also provided contraceptives, blood pressure monitors and a microscope. “The old one was broken,” explains Akljlu. “For months we have been unable to perform any tests in our laboratory.”

In his opinion, the improved equipment and advanced trainings do not only benefit patients, they

also motivate the employees. Some had previously wanted to go work for hospitals in the larger cities. Today, the nurses and midwives are happy to come to work here. “Every birth is special to me,” says Betelehem. Painful, sometimes even dramatic, and ultimately a happy event when the newborn is in their mother’s arms: “Nothing is more fulfilling for me.”

HOW MUCH DOES BETTER HEALTHCARE COST?*

- Consumables for a health centre: approx. €168 per month
- Consumables for delivering a baby: approx. €29
- 15-day advanced medical training course: approx. €275

* Exemplary information. Costs are subject to fluctuating prices and exchange rates.

Human development and income

Women still face multi-faceted disenfranchisement in Ethiopia. In rural areas, they perform hard labour, carrying heavy water canisters and firewood, cooking and raising the children. Only rarely do they have their own income. They are often dependent on their families or husbands. We offer training courses in technical professions, start-up training and microcredit programmes, especially for women, in order to improve their living conditions, strengthen their role in the community and give them better prospects. By doing that, we promote development and cohesion throughout society.



Successful businesswoman and mother of two: Almaz Getachew had the house where she runs her restaurant built herself. The family has a flat in the backyard.



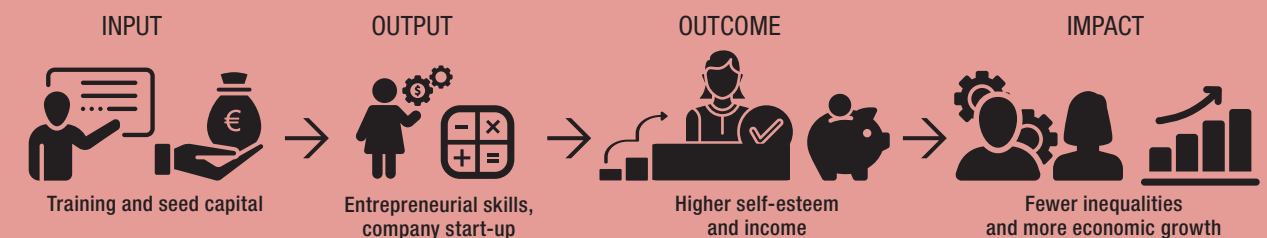
The wide range of beverages and dishes attracts customers.

FUNDS USED IN 2023

€1,727,608

OUR MOST IMPORTANT SUCCESS STORIES

- 152 women and men have been trained in handicraft skills (sewing, weaving, pottery)
- 342 micro-entrepreneurs received start-up support



PROJECT EXAMPLE

Billys Business Lady

New supplies for Almaz Getachew: a man swings one beer box after the other from a minibus and carries it from there behind the counter of her restaurant. Almaz checks the merchandise, counts the bills with nimble fingers. The supplier receives 10,000 birr, which is about €160. "See you soon," she calls after him, and looks contentedly at her guests sitting on colourful plastic chairs in the bright dining room. In addition to beer and soft drinks, Almaz serves various small dishes: eggs for breakfast and firfir, a typical dish made of finely-shredded injera flatbread, spices and butter. For lunch, she serves injera with a selection of white cabbage, potatoes, tomatoes, lentils or shiro, a sauce made from chickpeas.

The 32-year-old's restaurant is located on the main street of the small town of Billy, about 580 kilometres north of Addis Ababa in the Borena

project area. Almaz was born nearby and grew up as the eldest daughter of smallholder farmers. At the age of 12, her childhood came to an abrupt end: her parents agreed to her marrying a boy four years older than her. She moved into a small room in Billy together with her husband. "We suddenly had to grow up and take responsibility ourselves," she says. It was important to her to keep going to school. In order to pay for the rent and other living expenses, Almaz began distilling araki, a local liquor, after school. She sold it to local bar owners in her vicinity, and earned around €10 per week. Her husband sold eggs. "We had just enough to survive," Almaz recalls. Especially when she had her first son after graduating from high school.

"I had always dreamed of having my own restaurant," says Almaz. But she lacked the money

to start it. It is for precisely such cases that *Menschen für Menschen* launched a microcredit programme in Billy around ten years ago. When Almaz heard about it, she was thrilled. In a five-day training course, she learned how to save money, formulate a business plan and develop business ideas. Almaz initially borrowed 4,000 birr. She used that money to buy glasses and utensils for the production of the araki and started selling it from home. Her weekly income thus rose by a few Euros. After she had repaid her first debt, she borrowed twice as much. Four more were to follow. The last one amounted to 100,000 birr, which is the equivalent to more than €1,600. Over the years Almaz expanded the range of drinks and food she offered, bought a fridge and shelves. Then, she had the big house built, where she runs her restaurant, and two



"Seeing the success of these women makes me proud. I have accompanied them for a long time. They have built a future for themselves based on their own strength!"

Asegedech Semegn, Head of the Department for Women's Programmes in Borena

apartments in the backyard. Almaz now lives in one with her family, and rents out the other.

She has no worries about being unable to pay off her debts. "During our training, we learned how to put money to good use," says Almaz. "But my customers are what gives me the most confidence. If they're happy and keep coming back, I know I'm doing things right." Her business acumen enabled her husband to graduate from university without financial worries. He has since taken up a job in the tax office of the district capital. 13 years after their first child, they had their second son last year. "We waited until we can afford more kids," explains Almaz.

After many years of cooperation, *Menschen für Menschen* withdrew from Borena at the end of 2023. The zone now has good foundations for sustainable development. Businesswoman Almaz already has

the next business idea for the future: "I'd like to open a small butcher shop," she explains. *Menschen für Menschen* has already built up the basic prerequisite for this in Billy: a water supply system. There are several public water supply points, and Almaz even has her own water supply at home. This means that it will be easy to keep the butcher shop clean. Even today, every guest gets clean drinking water from the tap with their food. "I owe so much to the Foundation," says Almaz. "It is like a mother to me."

HOW MUCH DOES IT COST TO CREATE PROFESSIONAL PROSPECTS?*

- 5-day start-up training: €31 per person

*Exemplary information. Costs are subject to fluctuating prices and exchange rates.

Education and public relations

We have a variety of communication measures drawing attention to our work in Ethiopia. They enable us to attract donors, and at the same time to raise awareness of the fact that there is a link between the problems people living in African countries face and our way of life in industrialised countries. Education and public relations work is therefore one of our key tasks. Only if we treat each other fairly and with respect do we have a chance for a good, shared future.

Thanks to the official end of the COVID-19 pandemic, we were finally able to plan events without restrictions in 2023 and thus cultivate the important personal exchange with our supporters. Digital formats that we had developed during the pandemic, such as the NAGAYA talk, will be continued; they offer a good opportunity to keep discussions going with one another over geographical distances.

We have also taken the disruption caused by COVID-19 as an opportunity to revise our brand image and further develop our communication strategy. This intensive process dealt, among other things, with identifying our special social mission and finding answers to the question of how we can reach younger target groups even better and maintain, or even strengthen our position in the donation market in the future. We plan to go public with our new brand appearance, which also includes a fresh take on our logo, probably in autumn 2024.

We use various media channels to inform about the use of our funds in a transparent manner and to report on the progress of projects and the impact of our work: our quarterly NAGAYA MAGAZINE, our website, our Annual Report containing a comprehensive financial section, but also regular correspondence and newsletters. We also reach a broad public via our social media channels as well as our work with the press. And the activities of the many volunteers working with us also offer valuable opportunities for communication.

In addition to press releases, we publish specialist articles and thus contribute to the debate on a sustainable, modern and holistic partnership with Africa. Unfortunately, the still tense security situation in the country made it impossible to undertake a press trip to Ethiopia in 2023.

URSENSOLLEN CELEBRATES AND DOES GOOD DEEDS

In July 2023, a special open-air festival for charity attracted more than 600 visitors to the village square in Ursensollen in Upper Palatinate, Germany. There they could watch an Ethiopian coffee ceremony and a traditional Bavarian folk dance known as "Schuhplattler", enjoy music and culinary delights. They also received information about the project work in Ethiopia. By the end of the day, *Menschen für Menschen* collected donations worth almost €15,000.



ENGAGING THE YOUNG GENERATION

As an organisation, we are also going into the future with the young generation. This is what our initiative HIGH FIVE 4 LIFE is all about. The initiative has recently raised almost €70,000 for reforestation projects with a donation campaign called "Baumaktion 2022/23" (Tree Action). We create spaces for the young community to come together with our "Young Volunteers" meetings. Furthermore, we maintain school partnerships throughout Germany, such as with the Karlheinz-Böhm school in Waldkappel. This one has existed for twenty years. The photo shows our volunteer speaker Dirk Kasten (left) as well as the former principal Joachim Thannheuser (right). The latter is still working with and for the partnership even now that he is retired.



LEAVING BEHIND A GOOD LEGACY

25 non-profit organisations, including *Menschen für Menschen*, have joined forces in the "Mein Erbe tut Gutes" (my legacy does good) initiative. It seeks to support people who wish to take social responsibility by donating their estate. In 2023, we attended exhibitions and concerts organised by the initiative in Leipzig, Aachen, Hamburg and Stuttgart and spoke with guests about our work and the options of leaving their estate to charity. We also redesigned the bequests section on our website and published our very own estate guide.



Info table at a concert in Stuttgart, Germany.

→ menschenfuermenschen.de/vererben

SUPPLY CHAIN ACT DISADVANTAGES SMALLHOLDER FARMERS

In April 2024, the European Parliament adopted the European Supply Chain Act. We had expressed our criticism to such Act even before its adoption: in spite of its welcome objectives, we believe that it has considerable flaws. For instance, it is predominantly smallholder farmer structures, such as those existing in Ethiopia, that are not sufficiently equipped for the traceability now required for supply chains. The fear is that those people the Act seeks to protect will actually be driven out of the European market. Dr Sebastian Brandis, Board member of *Menschen für Menschen*, therefore advocated for a better involvement of those affected during a radio broadcast of Bayerischer Rundfunk. In addition, he argued, there is a need for targeted support programmes for establishing the infrastructure required in the countries of origin. "This is the only way to make traceability in the supply chain practicable and fair for all market participants."



The Act might block access to the European market for coffee cooperatives like that of the farmer Askala Diriba.

FOREST BET SUCCESSFUL

Want to bet that we are able to reforest an area the size of ten football fields in seven weeks? That was a bet we made in November 2023 – and won! A total of €8,076 has been collected, which helps create better living conditions in our project regions. Because forests work wonders – we experience that time and again.



ENCHANTING MAGIC GALA FOR KAWO KOYSHA

At the end of October 2023, Willi Auerbach, aka "The Magic Man", once again hosted a high-profile magic show for the benefit of *Menschen für Menschen*. He presented captivating illusions and a thrilling programme at the Kristelli Theatre in Munich. Participants were the magicians Alexander Krist, Simon Pierro and Magic Maxl, who, just like Willi Auerbach, did the show "pro bono". A total of €21,000 was collected during that night for our new project area Kawo Koysha in southern Ethiopia.



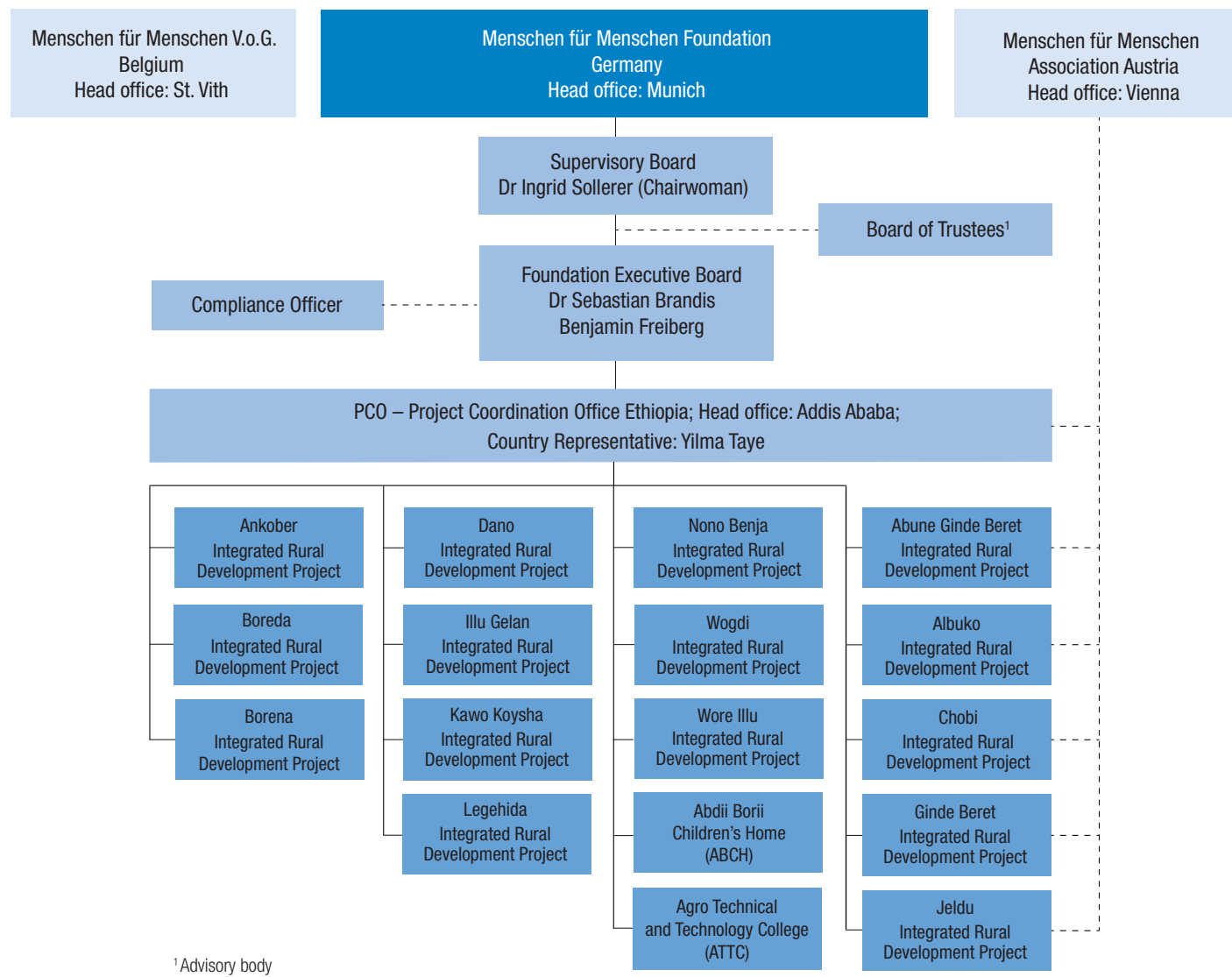
WE THANK OUR PARTNERS FOR THEIR SUPPORT

With their commitment, they contribute to raising awareness for the work of our Foundation and the need for an equitable global community. Below is a selection of our partners:

- **Förderverein Menschen für Menschen e.V.**
Support for the educational work, public relations and foundation projects, in particular Abdii Borii
- **Christian Bürkert GmbH & Co. KG, Ingelfingen**
Support for female students of manufacturing, electrical and automotive engineering at the ATTC in Harar
- **Sportler gegen Hunger e.V., Vechta**
Construction of the new Ijaji Higher Secondary School, Illu Gelan
- **Alois Dallmayr, Munich**
Integrated activities in the field of reforestation (since 2016) and coffee cooperative in Dano (since 2020)
- **Andreas-Gerl-Stiftung, Berlin**
Construction of the new Gora Higher Primary School in Illu Gelan
- **Erich Wagner, Hamburg**
Construction of a technical training centre (TVET) in Jamma
- **knodel foundation, Cologne**
Integrated activities in Nono Benja
- **Knorr-Bremse Global Care e.V., Munich**
Construction of shallow wells in Nono Benja
- **ECOSIA, Berlin**
Reforestation in Nono Benja
- **Viva con Agua de Sankt Pauli e. V., Hamburg**
Small town water system in Ijaji, Illu Gelan
- **nuru Women e.V., Berlin**
Promotion of women in the award of microcredits, Ankober
- **Sternstunden e. V., Munich**
Emergency relief for the Somali region – special food for infants and mothers.

In addition, we cooperate with other foundations, associations and companies as well as public donors such as the **Bavarian State Chancellery, BMZ, EU, GIZ**, with universities such as the **TU Munich** as well as with municipalities and the media. We are also active in the initiative "**Mein Erbe tut Gutes. Das Prinzip Apfelbaum**".

The Foundation in 2023



¹ Advisory body

LOCATIONS AND STRUCTURE

Menschen für Menschen is politically and denominationally neutral and economically independent. The Menschen für Menschen Foundation Germany cooperates with the legally independent country organisations in Austria and Belgium. Funds from all three countries flow into the project work in Ethiopia. The central Project Coordination Office (PCO) in Addis Ababa organises and implements all activities in the project regions and monitors them in consultation with the partner organisations. In formal terms, the Ethiopian organisation is a branch of the German Foundation. The Austrian organisation executes an

additional controlling function for the project areas it finances.

The head office of the German Foundation is located in Munich, where in 2023 an unchanged average of 24 full-time and part-time employees worked in the Executive Office, Press, Fundraising and Communications, Donors Support, Development Cooperation, Purchasing and Logistics, Finances and IT. In Ethiopia in 2023 the Foundation employed an annual average of 601 people, all of whom were Ethiopian nationals. In Germany, about 300 voluntary employees support our activities at various locations.

This makes it possible to maximise support for the people in Ethiopia with a minimum of outlay for administration and fundraising.

CORPORATE BODIES AND PERSONS

The corporate bodies of the Menschen für Menschen Foundation Germany are the Executive Board and the Supervisory Board.

THE EXECUTIVE BOARD consists of a maximum of seven members. Up to three members of the Executive Board are Managing Directors within the

meaning of Section 26 of the German Civil Code (Bürgerliches Gesetzbuch, BGB) and perform their duties in return for payment on the basis of written employment contracts. As of 31 December 2023, two managing directors were:

- Dr Sebastian Brandis
- Benjamin Freiberg

THE SUPERVISORY BOARD approves the budget, appoints the members of the Foundation's Executive Board, advises on fundamental issues and supervises its activities, in particular to ensure that they can be reconciled with the will of the founder. It consists of a minimum of two and a maximum of seven members. As of 31 December 2023, the members of the Supervisory Board are as follows

- Dr Ingrid Sollerer (Chairwoman of the Supervisory Board)
- Dr Annette Bhagwati (Deputy Chairwoman)
- Haile Gebrselassie (since 21/07/2023)
- Prof. Netsanet Workneh Gidi (since 21/07/2023)
- Dr Peter Hanser-Strecker (until 21/07/2023)
- Dietmar Krieger (until 30/06/2023)
- Peter Schwarzenbauer

THE BOARD OF TRUSTEES has a purely advisory function for the Executive Board and Supervisory Board. It consists of at least six and a maximum of 15 members.

As of 31 December 2023, it was composed as follows: Dirk Kasten (Chairman), Gunter Beger, Ralf Bos, Claas Knoop, Franziska Reh and Harald Spiegel (Deputy Chairman).

COMPLIANCE MANAGEMENT ensures that the Foundation always performs its activities in accordance with the law and that it observes high ethical standards in all areas. Until July 2023, Regina Sieh, Leitende Oberstaatsanwältin a.D. (former Chief Prosecutor), worked for the Foundation as a compliance officer on a voluntary basis. In Ethiopia, she was supported by Karl Peter Puszkajler, Vorsitzender Richter am OLG München a. D. (former Presiding Judge at the Higher Regional Court of Munich). Since autumn 2023, the Foundation has been advised on compliance issues by the law firms Hogan Lovells and Gibson Dunn.



Board speaker, Dr Sebastian Brandis, in conversation with a farmer in Tigray. The seeds he received as an emergency aid have growing to become lush green fields.

THE DATA PROTECTION SUPERVISOR advises the Foundation and its employees and volunteers on data protection issues and ensures that statutory regulations are adhered to. Dr Georg Schröder has held the office of Data Protection Supervisor since 13 July 2017.

The members of the Supervisory Board and the Board of Trustees as well as of the Compliance Supervisor all perform their duties on a volunteer basis.

CONSISTENT DONATION SEAL SINCE 1993

Each year *Menschen für Menschen* subjects itself to an audit by the German Central Institute for Social Affairs (DZI). Again in 2023 the DZI awarded its seal of approval to *Menschen für Menschen*, certifying that the Foundation handles the funds entrusted to it in a diligent and responsible manner. *Menschen für Menschen* has received the DZI seal every year since 1993.



CLEAR PRINCIPLES, BINDING RULES

Binding principles and rules apply to the actions of all employees of *Menschen für Menschen*. They are set forth in a series of guidelines.

- Our Code of Conduct on dealing with corruption requires that employees fulfil their duties diligently and in conformance with the law, points out typical conflict situations and explains the consequences of corrupt behaviour. It is supplemented by the internal complaints procedure.
- Our Procurement Guidelines specify principles, procedures and prerequisites for the award of all contracts.
- Our Travel Expense Regulations set forth the rules according to which travel expenses are reimbursed to the employees and members of the Supervisory Board, Executive Board and Board of Trustees.
- Our Investment Guideline specifies the principles by which *Menschen für Menschen* invests in the financial market.
- Our Guideline to Raising Awareness and Public Relations defines the content and instruments of public relations work as well as the rules of cooperation with outside companies, service providers, agencies and ambassadors.
- Our Signatory Powers guideline specifies the signatory powers and representation arrangements for internal decisions and interfaces with external partners.



On the initiative of Transparency Germany, representatives of civil society and science have defined 10 items that every non-profit organisation should make accessible to the public. *Menschen für Menschen* is a signatory of the initiative and publishes all the required information on its website.

2023 Annual Financial Statements

In 2023, our income decreased compared to the previous year. The income from donations and endowments declined by almost 9 per cent to €14.4 million. This is mainly due to lower income from bequests and public endowments. The reason is that planned projects could not be fully implemented – due to the situation prevailing in Ethiopia. However, expenditure in Ethiopia has risen to €15.9 million. Given the lower than expected income, the loss for 2023 was higher than planned.

Notes to the 2023 Fiscal Year

A. GENERAL INFORMATION

Pursuant to Section 16 (1) of the Bavarian Foundation Act (Bayerisches Stiftungsgesetz, BayStG) the Menschen für Menschen Foundation – Karlheinz Böhm's Äthiopienhilfe Munich is obliged to maintain proper accounting records and prepare an annual statement of accounts showing assets and liabilities. The BayStG does not prescribe a specific form of accounting.

The balance sheet and profit & loss statement must be structured in accordance with the provisions applicable to stock corporations pursuant to Sections 266

and 275 (3) of the German Commercial Code (HGB). The special characteristics of the Foundation are taken into account in further sub-categories. Insofar as deviations occur from the German Commercial Code, this will be specified.

The fiscal year coincides with the calendar year.

The Foundation's accounting and valuation principles have remained essentially unchanged compared to the previous year.

BALANCE SHEET AT 31ST DECEMBER 2023

ASSETS		31/12/2023 in €	31/12/2022 in €	LIABILITIES		31/12/2023 in €	31/12/2022 in €
A. FIXED ASSETS				A. NET EQUITY			
I. Intangible assets				I. Foundation capital			
IT software		13,373.28	7,881.12	Endowment capital		2,314,547.92	2,273,093.92
II. Property, plant and equipment				II. Reserves			
1. Land, leasehold rights and buildings, including structures on third-party land		3,097,445.42	3,238,870.23	1. Capital maintenance reserve		737,932.75	601,374.42
2. Technical equipment and machinery		6,727.06	8,929.06	2. Other revenue reserves		24,783,495.94	29,305,258.79
3. Other installations, operating and office equipment		1,568,263.61	1,557,576.99			25,521,428.69	29,906,633.21
4. Advance payments made		67,200.00	0.00			27,835,976.61	32,179,727.13
		4,739,636.09	4,805,376.28	B. NOT YET USED DONATIONS			
III. Financial assets				Donations not yet used for purposes set out in the Charter		1,061,779.34	1,134,440.67
Securities held as fixed asset		10,502,348.11	10,359,449.19	C. PROVISIONS			
		15,255,357.48	15,172,706.59	Other provisions		155,888.56	167,677.02
B. CURRENT ASSETS				D. LIABILITIES			
I. Inventories				1. Trade accounts payable		195,008.85	106,651.01
1. Raw materials and supplies		2,963,203.27	2,735,798.76	- thereof with a residual term of up to one year: €195,008.85 (prev. year €106,651.01)			
2. Advance payments made		546,716.71	539,826.81	2. Other liabilities		368,649.49	420,872.36
		3,509,919.98	3,275,625.57	- thereof with a residual term of up to one year: €368,649.49 (prev. year €420,872.36)			
II. Accounts receivable and other assets				- thereof from taxes: €319,138.26 (prev. year €141,780.31)			
Other assets		299,378.64	391,486.06	- thereof within the scope of social security: €48,380.65 (prev. year €54,342.23)			
- thereof with a term of more than one year: €25,308.75 (prev. year €25,308.34)						563,658.34	527,523.37
III. Cash on hand, bank deposits		10,545,680.66	15,145,208.94			29,617,302.85	34,009,368.19
		14,354,979.28	18,812,320.57				
C. DEFERRED INCOME		6,966.09	24,341.03				
		29,617,302.85	34,009,368.19				

B. ACCOUNTING AND VALUATION METHODS

FIXED ASSETS Since 2015, fixed and current assets in Ethiopia have been capitalised in the balance sheet based on ownership rights to the assets. Accounting is based on legal opinions dated 17 September 2015 and 17 October 2018, according to which the Foundation holds ownership rights to the assets. The ownership rights are subject to a number of restrictions, as specified in particular in the Ethiopian Charities and Societies Proclamation and subordinate legislation. These restrictions include, for example, conditions pertaining to the exercise of ownership rights or requirements for the consent and approval of Ethiopian authorities for charitable organisations and companies.

Accruals from legacies are recognised in the balance sheet and profit & loss statement as and when their value has been clearly established. This is normally only the case when the money has actually been received. The potential claim at the time of death of the testator is not entered in the balance sheet at the current value due to uncertainties in disbursement of the endowment.

Intangible assets and property, plant and equipment are recognised at cost of acquisition, less amortisation/depreciation. Assets acquired free of charge and

subject to capitalisation are recognised at their notional cost of acquisition, which corresponds to the prudently estimated fair value.

Expired stocks are subject to scheduled amortisation. The intangible assets acquired were amortised on a pro rata temporis basis according to the straight-line method. Additions to property, plant and equipment were also depreciated using the straight-line method. The useful lives to be used for depreciation of buildings range from 20 to 35 years, for technical plants and machinery from 6 to 20 years, and for other facilities and business equipment from 7 to 10 years, depending on their location in Germany or Ethiopia.

Securities included in the financial fixed assets are recorded at cost of acquisition upon purchase or, in the case of additions made free of charge, at their notional cost of acquisition. Notional cost of acquisition corresponds to the market value prevailing at the time of acquisition. Unscheduled amortisation of financial assets is made to achieve a better view of the financial position and results of operations, even if the impairment is not expected to be permanent.

CURRENT ASSETS Inventories are valued at cost of acquisition by observing the lower of cost or market principle.

Receivables and other assets are recognised at their nominal value or at their fair value if the latter is lower than the market value.

Cash holdings and bank balances are recognised at their nominal values. Cash in hand and bank balances in Ethiopian currency have been translated using the mid-market spot rate prevailing on the reporting date using the closing date method.

DEFERRED INCOME This item includes expenses representing expenses for a specified period after the reporting date. As of the reporting date, these are essentially campaign costs, support and maintenance costs for the Sextant fundraising and donor management tool.

REVENUE RESERVES An earmarked reserve (Project funding reserves I) was created in accordance with Section 62(1) no. (1) of the German Fiscal Code (AO) for approved projects which had not yet been implemented on the reporting date, as well as for special programmes from public funding (BMZ, GIZ, EU and the Bavarian State Chancellery). In addition, another earmarked reserve (Project funding reserves II) was formed in 2015. The capital resulting from the revaluation or initial inclusion of fixed assets and inventories in the balance sheet of the Ethiopian branch office as of 1 January 2015 and the cash holdings and bank balances taken over by the sister organisations in Austria and Belgium were allocated to Project funding reserves II. The reserves earmark the funds available to the Foundation for purposes set out in the Charter.

NOT YET USED DONATIONS In accordance with IDW RS HFA 21 (an accounting principle for donations set by the German Institute of Auditors, Institut der Wirtschaftsprüfer, IDW), donations that have not yet been consumed are reported on the liabilities side under the item "Donations not yet used for purposes set out in the charter" (€1,062 thousand, previous year €1,134 thousand). "Donations not yet used for purposes set out in the charter" are donations received that have not yet been consumed as expenses as at the balance sheet date. As per IDW RS HFA 21, these donations are not to be recognised in the profit & loss statement until they have been consumed.

PROVISIONS The provisions are disclosed as a liability in the settlement amount required under reasonable commercial valuation. They take into account all identifiable risks and contingent obligations.

LIABILITIES Accounts payable are valued at their settlement amounts.

All assets and debts were converted at the respective mean spot exchange rate on the balance sheet date. Expenses and income are translated at monthly average rates.

C. NOTES ON THE BALANCE SHEET ITEMS

FIXED ASSETS A detailed statement of the changes in fixed assets in the 2023 fiscal year is attached as an appendix to the Notes.*

RECEIVABLES AND OTHER ASSETS All receivables and other assets have a term

of less than one year, except for rental deposits of €25 thousand (previous year €25 thousand).

FOUNDATION CAPITAL The Charter as currently applicable disclosed core assets of €1,222 thousand as of 31 December 2014. These core assets increased due to donations to €2,315 thousand as of the balance sheet date. A capital maintenance reserve of €738 thousand was created to safeguard the basic assets.

NOT YET USED DONATIONS Donations not yet used according to the Charter include liabilities from public subsidies of €1,062 thousand (previous year €1,134 thousand).

OTHER PROVISIONS Other provisions relate, in particular, to leave entitlements of €80 thousand (previous year €101 thousand), audit costs of the financial statements amounting to €45 thousand (previous year €40 thousand) and expenses for the safe-keeping of documents amounting to €21 thousand (previous year €21 thousand).

D. NOTES ON ITEMS OF THE 2023 PROFIT & LOSS STATEMENT

DONATION INCOME Legacies are donations made on account of death received by the Foundation in the course of the fiscal year. For reasons of prudence, revenue to be anticipated from hitherto unsettled inheritance issues has not yet been taken into account. The donations from legacies amounted to €2,182 thousand as of 31/12/2023 (previous year €3,131 thousand).

The Foundation received a donation of €98,659.29 from Sternstunden e.V. in 2023.

In 2018, the Foundation concluded a cooperation agreement with its Austrian sister organisation, which is executed through annual project contracts. Under the provisions of this agreement, the Foundation carries out the project work in Ethiopia for its Austrian sister organisation and receives corresponding subsidies from the latter. These amounts are disclosed under the item "Contributions from partner organisations". Contributions from Austria amounted to €2,353 thousand in 2023 (previous year €1,577 thousand). Contributions from Belgium amounted to €400 thousand (previous year €182 thousand).

OTHER INCOME Other income includes in particular income from currency conversions (€179 thousand, previous year €132 thousand), contributions from sponsors (€150 thousand, previous year €150 thousand), cash receipts from cost sharing (€56 thousand, previous year €36 thousand), income from the reversal of write-downs of financial assets (€126 thousand, previous year €0 thousand), income from the sale of securities (€ 0 thousand, previous year €9 thousand) and other income (€98 thousand, previous year €154 thousand).

E. OTHER DISCLOSURES

INFORMATION ON THE AVERAGE NUMBER OF EMPLOYEES IN THE 2023 FISCAL YEAR The Foundation employed, on average, 24 employees in Germany. In Ethiopia, an average of 601 full-time employees were employed to fulfil the Foundation's duties.

EXECUTIVE BOARD In the 2023 fiscal year, two managing directors were appointed

*Changes in fixed assets as well as the Management Report have been audited along with the financial statements, but could not be published in this report for printing reasons.

PROFIT & LOSS STATEMENT FOR THE FINANCIAL YEAR FROM 1ST JANUARY TO 31ST DECEMBER 2023

	2023 in €	2022 in €
1. Donations and other contributions		
a) Donations	7,353,820.01	7,644,962.24
b) Legacies	2,181,722.26	3,130,618.07
c) Dedicated donations	2,550.00	600.00
d) Public grants	1,966,203.31	3,141,160.38
e) Contributions from sponsoring associations	137,500.00	138,000.00
f) Contributions from partner organisations	2,752,452.21	1,759,127.85
	14,394,247.79	15,814,468.54
2. Other income	483,509.39	481,517.23
- thereof from currency conversions: €178,739.90 (prev. year € 132,052.80)	14,877,757.18	16,295,985.77
3. Cost of materials		
a) Expenses for raw materials and supplies and for purchased goods	-5,353,705.19	-7,154,965.89
b) Expenses for other services	-3,632,729.77	-1,455,358.97
	-8,986,434.96	-8,610,324.86
4. Personnel expenses		
a) Wages and salaries	-5,888,693.22	-4,697,868.27
b) Social charges, expenses for retirement benefits and support	-530,710.91	-501,039.96
	-6,419,404.13	-5,198,908.23
5. Amortisation of intangible fixed assets and depreciation of property, plant and equipment	-326,838.70	-309,648.10
6. Other operating expenses	-4,060,318.21	-3,928,594.04
- thereof from currency conversions: €236,114.33 (prev. year €266,963.40)		
7. Income from other securities and loans of financial assets	340,015.66	277,216.06
8. Other interest and income	65,029.97	7,697.80
9. Reversals of write-downs (previous year depreciation) of financial assets	126,313.72	-396,265.42
10. Interest and similar expenses	-852.05	0.00
11. Earnings after taxes	-4,384,731.52	-1,862,841.02
12. Other taxes	-473.00	-1,978.62
13. Net loss for the fiscal year	-4,385,204.52	-1,864,819.64
14. Addition to the capital maintenance reserve	-136,558.33	-179,574.42
15. Withdrawal from other revenue reserves	4,521,762.85	2,044,394.06
16. Net retained profit/loss	0.00	0.00

for the Foundation:

- Dr Sebastian Brandis (Speaker)
- Mr Benjamin Freiberg

The remuneration of these Board members totalled €250 thousand in the fiscal year 2023.

SUPERVISORY BOARD The Supervisory Board consisted of the following members in the 2023 fiscal year:

- Dr Ingrid Sollerer (Chairwoman of the Supervisory Board)
- Dr Annette Bhagwati (Deputy Chairwoman of the Supervisory Board)
- Haile Gebrselassie (since 21/07/2023)
- Prof. Netsanet Workneh Gidi (since 21/07/2023)
- Dr Peter Hanser-Strecker (retired on 21/07/2023)
- Dietmar Krieger (retired on 30/06/2023)

- Peter Schwarzenbauer
- Prof. Matthias Siebeck

OTHER FINANCIAL OBLIGATIONS The total lease commitments arising for the office building in Brienner Strasse and the warehouse located in Reichenhallerstrasse, Munich, Germany, amount to €574 thousand on the basis of the currently applicable rental agreements. The leases for office space will be valid until 30 July 2029. The lease for the warehouse will be valid until 30 June 2025.

In Ethiopia, agreements have been made with government agencies committing *Menschen für Menschen* to participate in projects. As of the balance sheet date, obligations arising therefrom amount to approx. €31 million.

In addition, other financial obligations of €156.8 thousand as at the reporting date arise from the purchase of a lorry, for which a first down payment has already been made on 31/12/2023, however, delivery and payment of the remaining amount will

only be made in 2024.

There were no other contingent liabilities as at the balance sheet date.

TOTAL FEE OF THE AUDITOR The total fee charged or to be charged by the auditor for the reporting period is €35 thousand (plus VAT).

F. EVENTS AFTER THE BALANCE SHEET DATE



Munich, 24 May 2024

Dr Sebastian Brandis



Benjamin Freiberg

INDEPENDENT AUDITOR'S REPORT

To the Menschen für Menschen Foundation – Karlheinz Böhm's Äthiopienhilfe, Munich – **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS AND THE MANAGEMENT REPORT**

AUDIT OPINIONS

We have audited the Annual Financial Statements of the Menschen für Menschen Foundation – Karlheinz Böhm's Äthiopienhilfe, Munich – consisting of the balance sheet as at 31 December 2023 and the profit & loss statement for the fiscal year from 1 January to 31 December 2023 – and the notes, including a description of the accounting and valuation policies. We also audited the Management Report of the Menschen für Menschen Foundation – Karlheinz Böhm's Äthiopienhilfe, for the fiscal year from 1 January to 31 December 2023.

In our opinion and based on the knowledge gained in the course of the audit,

- the enclosed Annual Financial Statements comply in all material aspects with German commercial law as applicable to stock corporations and, in accordance with the German principles of regular accounting, convey a true and fair view of the Foundation's assets, liabilities and financial situation as at 31 December 2023 and its financial performance in the fiscal year from 1 January to 31 December 2023; and
- the enclosed Management Report conveys a true and fair view of the Foundation's situation. In all material respects, this Management Report is consistent with the Financial Statements, complies with German legal regulations and accurately represents the opportunities and risks of the future development.

In accordance with Section 322 (3) Sentence 1 of the HGB (German Commercial Code), we declare that our audit has not led to any reservations concerning the correctness of the Financial Statements and the Management Report.

BASIS FOR THE AUDIT OPINION

We conducted our audit of the Annual Financial Statements and the Management Report pursuant to Sec. 317 of the HGB, by observing the generally accepted German principles of proper audits of financial statements, as promulgated by the German Institute of Public Auditors in Germany (IDW). Our responsibility under those regulations and principles is described in more detail in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's certificate. In accor-

After the reporting period, the market values of some of the securities recognised in the balance sheet deteriorated, which could lead to another need for future devaluation of the financial assets and thus to unscheduled amortisation. However, there is currently a positive development, on average.

dance with German commercial law and professional regulations, we are independent of the Foundation and have fulfilled our other German professional obligations in accordance with these requirements. We are of the opinion that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit assessments on the Financial Statements and the Management Report.

RESPONSIBILITY OF THE EXECUTIVE BOARD AND THE SUPERVISORY BOARD FOR THE FINANCIAL STATEMENTS AND THE MANAGEMENT REPORT

The Executive Board is responsible for drawing up the Financial Statements, which must comply in all material respects with the provisions of German commercial law applicable to corporations, and for ensuring that the Financial Statements give a true and fair view of the net assets, financial position and results of operations of the Foundation in accordance with the German financial accounting principles. Furthermore, the Executive Board is responsible for the internal controls that they have determined to be necessary in accordance with the German financial accounting principles to enable the preparation of Financial Statements that are free from material misstatements due to fraudulent acts (i.e. manipulation of accounting and damage to assets) or errors.

When preparing the Financial Statements, the Executive Board is responsible for assessing the Foundation's ability to continue its operation as a going concern. Furthermore, they are responsible for stating matters associated with the going concern assumption, insofar as that is necessary. In addition, they are responsible for preparing the Financial Statements on the basis of the going concern principle, unless factual or legal circumstances prevent this.

In addition, the Executive Board is responsible for preparing the Management Report, which must generally provide a true and fair view of the Foundation's overall situation and be consistent with the Financial Statements in all material aspects, must comply with German legal regulations and accurately represent the opportunities and risks of the future development. Furthermore, the Executive Board is responsible for arrangements and measures (systems) which they deem to be necessary to allow for the preparation of a Management Report in accordance with the applicable German legal provisions and to be able to provide sufficient appropriate evidence for the statements made in the Management Report.

The Supervisory Board is responsible for overseeing the Foundation's accounting process for the purpose of preparing the Financial Statements and the Management Report.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND THE MANAGEMENT REPORT

Our aim is to obtain reasonable assurance the Financial Statements are, as a whole, free from material misstatements – whether due to fraud or error – and that the Management Report as a whole provides a true and fair view of the Foundation's situation, is in all material respects consistent with the Financial Statements and with the findings made during the audit, complies with German legal regulations and accurately represents the opportunities and risks of future development. Another objective is to issue an audit report containing our audit opinions on the Financial Statements and the Management Report.

Reasonable assurance is a high degree of certainty, but is not a guarantee that an audit conducted in accordance with Section 317 of the HGB and in compliance with the German principles for the proper audit of financial statements promulgated by the Institute of Public Auditors in Germany will always detect a material misstatements. Misstatements can arise from fraudulent acts or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the addressees taken on the basis of these Financial Statements and Management Report.

In the course of the audit we exercise due discretion and maintain a critical stance. In addition:

- we identify and assess the risks of material misrepresentations due to fraud or error in the Financial Statements and in the Management Report, plan and perform audit activities in response to these risks and obtain evidence that is adequate and suitable to serve as the basis for our audit opinions. The risk that material misrepresentations from fraudulent acts are not discovered is greater than in the case of inaccuracies, as fraudulent acts might involve collusive collaboration, falsification, intended incompleteness, misleading representations and/or the overriding of internal controls.
- we gain an understanding of the internal control system relevant for the audit of the Financial Statements and the precautions and measures relevant for the audit of the Management Report in order to plan auditing procedures which are adequate under the prevailing circumstances, but not in order to provide an audit opinion on the effectiveness of these systems of the Foundation.
- we assess the appropriateness of the accounting methods used by the Executive Board as well as the acceptability of the estimated values and related disclosures presented by the Executive Board.
- we draw conclusions on the adequacy of the going concern accounting principle applied by the Executive Board and, on the basis of the audit evidence obtained, whether an essential uncertainty exists in connection with events or situations which might raise serious doubts about the Foundation's ability to continue to exist as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's certificate to the related disclosures in the Financial Statements and the Management Report or, if such disclosures are inadequate, to modify our respective audit opinions. We draw our conclusions on the basis of the audit evidence obtained until the date of our auditor's certificate. Future events or situations might, however, result in the Foundation no longer being able to continue its business activities.

- we assess the overall presentation, structure and contents of the Financial Statements, including the additional information and whether the Financial Statements present the underlying transactions and events such that the Financial Statements, in consideration of the German principles of proper accounting, convey a true and fair view of the Foundation's assets, liabilities, financial position and financial performance.
- we assess the consistency of the Management Report and the Financial Statements, its compliance with the law and the view it conveys of the Foundation's situation.
- we perform auditing procedures regarding the forward-looking statements in the Management Report presented by the Executive Board. On the basis of sufficiently suitable audit evidence, we reproduce, in particular, the significant assumptions underlying the forward-looking statements made by the Executive Board and assess whether the forward-looking statements have been properly derived from these assumptions. We do not express an independent assessment on the forward-looking statements or the underlying assumptions. There is a significant unavoidable risk that future events may differ materially from the forward-looking statements.

Together with the bodies in charge of monitoring, we discuss, among other things, the auditing extent and schedule as well as significant audit findings, including possible defects with the internal monitoring system which we determined in the context of our audit.

OTHER LEGAL AND REGULATORY REQUIREMENTS

Note on the expansion of the audit of the Annual Financial Statements pursuant to Section 16 (3) of the Bavarian Foundation Act (BayStG) in conjunction with the Ordinance on the Execution of the Bavarian Foundation Act (AVBayStG).

We reviewed the preservation of the Foundation's assets as of the balance date 31 December 2023 and the proper use of the Foundation's funds in accordance with the Charter in the fiscal year from 1 January to 31 December 2023.

In our opinion, the assets of the Foundation were preserved in all material respects as of the balance sheet date 31 December 2023, and the funds of the Foundation were used in accordance with the purpose set out in the Charter in the fiscal year from 1 January to 31 December 2023.

We conducted our audit on the basis of Section 16 (3) BayStG in conjunction with Article 4 of the AVBayStG in observance of the International Standard on Assurance Engagements (ISAE) 3000 (revised). Our auditing company applied the IDW quality management standard: requirements regarding the quality management in auditing practice (IDW QMS 1(09.2022)). We have fulfilled our professional obligation pursuant to the German Auditor's Regulations and professional code for auditors/certified accountants including the requirements pertaining to independence. Our responsibility pursuant to these regulations and principles is described in more detail below. We are of the opinion that the auditing evidence obtained by us is sufficient and suitable to serve as a basis for our audit opinion.

The Executive Board is responsible for the preservation of the Foundation's assets and the proper use of the Foundation's funds in accordance with the purpose set out in the Charter as well as for the precautions and measures (systems) that they have deemed necessary for this purpose.

Our objective is to obtain reasonable assurance that the assets of the Foundation have been preserved, in all material respects, as of the balance sheet date and that

the assets of the Foundation were used in accordance with the Charter in the fiscal year, and to issue a statement containing our audit opinions with regard to the preservation of the assets of the Foundation and the use of the assets of the Foundation in accordance with the Charter. In the course of the audit we exercise our professional judgement and maintain a critical stance.

Munich, 24 May 2024

KPMG AG
Wirtschaftsprüfungsgesellschaft

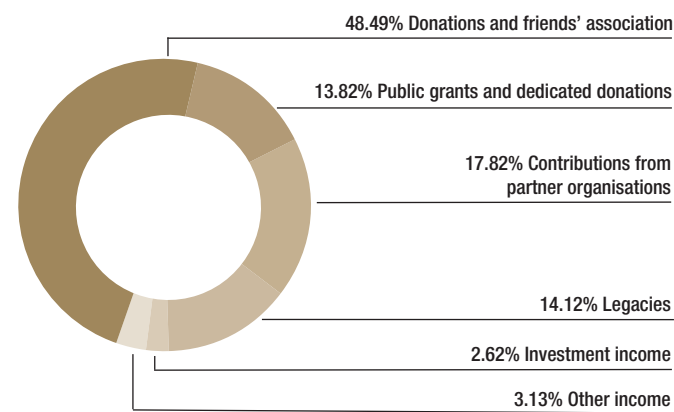


Signed
Rüger
Auditor

Signed
Denk
Auditor

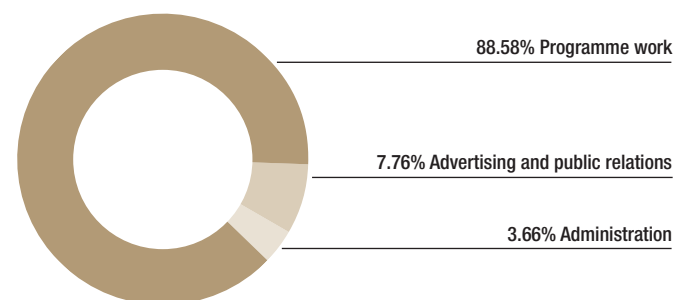
SOURCES OF FUNDS

Sources of funds in 2023

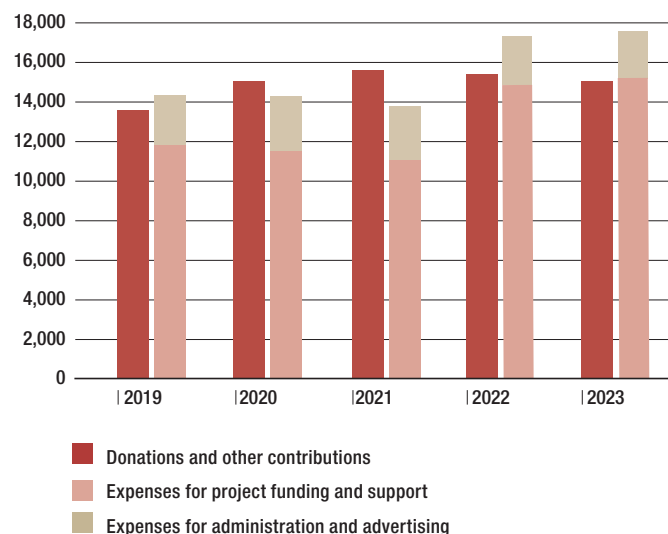


ALLOCATION OF FUNDS

Allocation of funds in 2023



DEVELOPMENT OF CONTRIBUTIONS AND EXPENSES
2018 TO 2022 IN € THOUSAND



In order to ensure comparability, all contributions and expenses were recalculated according to the DZI criteria.

DZI DISTRIBUTION 2023

EXPENDITURE IN €	TOTAL COSTS	PROGRAMME WORK	ADVERTISING AND PUBLIC RELATIONS	ADMINISTRATION
Communications work	1,239,795.83	228,138.29	962,552.62	49,104.92
Press work	36,533.18	18,081.24	18,081.24	370.70
Donor support and finances	112,906.99	0.00	0.00	112,906.99
Committees, IT, purchasing	572,914.29	402,133.82	59,168.57	111,611.90
Subtotal	1,962,150.29	648,353.35	1,039,802.43	273,994.51
Cost of office space	148,148.34	67,214.91	30,977.81	49,955.62
Other general expenses (e.g. office material)	168,234.48	76,328.01	35,177.81	56,728.66
Subtotal of other operating expenses	2,278,533.11	791,896.27	1,105,958.05	380,678.79
Personnel expenses in Germany	1,573,340.26	798,762.43	431,047.46	343,530.38
Total expenditure Germany	3,851,873.37	1,590,658.70	1,537,005.51	724,209.16
Project work in Ethiopia	11,096,383.81			
Personnel expenses in Ethiopia	4,846,063.87			
Total expenditure Ethiopia	15,942,447.68	15,942,447.68	0.00	0.00
TOTAL EXPENDITURE GERMANY AND ETHIOPIA	19,794,321.05	17,533,106.38	1,537,005.51	724,209.16
Percentage distribution of DZI criteria	100.00 %	88.58 %	7.76 %	3.66 %

ADDITIONAL NOTES ON EXPENSES

PROGRAMME WORK: PROJECT FUNDING AND SUPPORT

The programme work includes all expenses on integrated rural development in Ethiopia, as described in detail on pages 14 to 31. This encompasses personnel, procurement and running costs for the Agro Technical and Technology College (ATTC) and the Abdii Borii Children's Home. It also covers training expenses and compensation paid to the local population in return for their support in the varied project work. Programme work also includes project support relating to expenses for the selection of suitable projects and their supervision by controlling, monitoring and evaluation as well as statutory educational and awareness-raising work for the projects. The international purchase of goods that are not available (in sufficient quality) on the local market is likewise included.

ADVERTISING AND PUBLIC RELATIONS

In order to draw even greater attention to the work of the Foundation in Germany and to raise public awareness of the life circumstances of people in Ethiopia, the Foundation organises and supports campaigns and a wide variety of events, e.g. in schools or as part of adult education. Our aim is to present a picture of Africa in the spirit of equitable partnership and to raise awareness of the living conditions of the local population. This item also includes expenses for fundraising through the various communication channels we use to approach donors (see also pages 30 to 31).

ADMINISTRATION

The Foundation calculates its administration and advertising costs in accordance with the guidelines of the German Central Institute for Social Affairs (Deutsches Zentralinstitut für soziale Fragen, DZI). According to such guidelines, administration includes accounting, IT support, human resources management and expenditure for the executive management.

PERSONNEL EXPENSES AND REMUNERATION

The annual remuneration of the appointed Executive Board members in 2023 was €250,000. No individual salaries are published for reasons of data protection. Given the small number of employees working in Germany, three different salary levels can essentially be distinguished. Salaries are based on the responsibility assumed by the individual, their competence and performance, their professional experience as well as their years of service in the organisation. The following table shows the salaries, converted to one twelfth of the annual total:

Clerk (Junior/Senior)	2,000 to 3,500
Speaker (Junior/Senior)	3,500 to 6,000
Executive	6,000 to 9,000

Planning for 2024

In the field of **sustainable land management** we plan in 2024, among other things, to create 505 kilometres of agricultural terraces to stabilise the soil. For the purpose of reforestation, additional micro-pools and rain gutters will be created on the terraces to absorb rain and increase the moisture of the soil. Almost six million mixed tree seedlings are to be planted in designated protected areas, as well as near churches, mosques and schools. In addition, a total of 140,000 fruit tree seedlings, 1.8 million coffee seedlings and 1,800 kilogrammes of vegetable seed are to be provided to farmers to increase their yields. We will also be launching a pilot project on vermicomposting financed by GIZ. Yields from livestock are to be increased by providing 3,500 chickens with better laying capacity and 1,700 improved beehives, as well as insemination of cows by bulls of more productive breeds. All activities will be accompanied by expert training and awareness-raising measures.

Improved access to drinking water remains high on our agenda in the activity area of **water and hygiene**. In 2024, 19 spring developments and five shallow wells are planned to be built, and work on three rural town water supply systems will begin. Wherever water points are built, the residents form water committees responsible for maintenance and care. They learn in training courses how to perform minor repairs.

In the area of **education**, we plan to continue building 16 schools and one vocational school (TVET). Construction work for nine schools is scheduled to begin in the course of this year. In view of the enormous price increases for building materials, renegotiations, cancellations or new tenders often occur with developers and contractors, meaning that many projects are delayed.

We are also investing in infrastructure in the action area of **health**: four health centres are currently under construction in 2024. After completion, we will also provide these centres and others with the necessary medical equipment. More than 1,200 nurses are to receive advanced training on HIV prevention, among other things. In addition, the Foundation is supporting the authorities in vaccinating 18,000 infants against ten diseases (including measles, whooping cough and typhoid) and will



These boys are growing up with better prospects – and our work contributes to this.

perform 765 eye surgeries (trachoma and cataracts). We also plan to reach out to 65,000 women with the help of social workers in order to educate them about family planning and inform them about the free distribution of contraceptives at health centres. Finally, 12,000 voluntary HIV/AIDS tests are planned, for which the Foundation will provide the facilities with the necessary materials.

The Foundation's social workers also play a key role in the field of **human development**. They explain to families how they can improve hygiene in their homes and explain the benefits of wood-saving and smoke-free stoves – 3,500 of which we plan to distribute in 2024. In order to counter the concerning number of unemployed young people, we continue to organise entrepreneurship training for young adults and offer support for business start-ups in areas such as animal feed, oil or honey production, bakery trade and wood block production. In addition, we will be continuing an EU-funded start-up promotion project at our Agro Technical and Technology College (ATTC) in Harar. The objective is to provide employment opportunities for a total of 285 young women and men in 2024.

RISKS AND OPPORTUNITIES

A precondition for the Foundation's work is an apolitically stable environment. The ongoing, partly armed conflicts between the central government and rebel groups, especially in the regional states of Amhara and Oromia, endanger the safety of the Foundation's employees and contracted companies. Currently, we are well able to implement construction projects and other activities in six of our 13 project areas. In the other seven, however, this is partly not possible; five of these areas are located in Oromia.

Even in project areas which are not in the conflict regions, delays are to be expected on account of the difficult security situation. The ATTC college in Harar and the ABCH, the children's and youth home in Mettu are not affected.

Besides the precarious security situation, the main risk arises from the persistent inflation. Food prices continue to rise, particularly affecting the low-income population groups, and are another source of social conflict. The strong increase in construction costs means that our school construction projects will become significantly more expensive and be delayed. Import tariffs and international transport costs have risen as well.

Moreover, the threat posed by climate change is becoming increasingly evident. Extreme droughts and heavy rainfall events with severe flooding are changing the conditions for the work of *Menschen für Menschen* in rural areas, requiring us to adapt our activities.

The Foundation's opportunities, on the other hand, continue to be diverse. In the context of our holistic approach, which aims at achieving integrated solutions in line with all of the UN's 17 Sustainable Development Goals, two areas are of particular relevance. On the one hand, in the face of rampant youth unemployment, our programmes to create job opportunities and promote entrepreneurship are becoming increasingly important. This is the only way to offer better prospects for the young generation in rural areas. Otherwise, many young people migrate to big cities or abroad in false hope of a better future, or join rebel groups.

On the other hand, our measures in the areas of agriculture and water supply also help to adapt to climate change: reforestation measures and agro-

forestry concepts are helping to regenerate local ecosystems, improve food diversity and increase resilience to fluctuating climate conditions. These projects thus also offer attractive donation opportunities for companies and individuals who want to advance sustainable solutions for climate protection.

The reputation of our Foundation in Ethiopia is unwaveringly positive, which facilitates the implementation of our projects and the cooperation with the local population and the authorities. Now that the war in the north is officially over, international donors have also shown greater interest in becoming active in Ethiopia. And changing global relations are increasingly focussing on Africa as a new continent of opportunity: new energy partnerships are also playing a role here – for example in the field of hydrogen production – as are growing sales markets in Africa. German companies are also increasingly recognising structured training of skilled workers as an opportunity.

This offers many opportunities for the Foundation: in view of major societal challenges such

as climate change and sustainable supply chains, we will be able to contribute our operational know-how and offer new collaborations. One of our objectives is, for example, to enter into further partnerships for reforestation projects in 2024 to create "decarbonisation facilities". The range of programme offers is also growing in the public sector when it comes to a combination of development and climate protection, for which *Menschen für Menschen* is ideally positioned thanks to its integrated approach.

DONOR DEVELOPMENT AND COMMUNICATION

We have minimised the usual risks for the work of any foundation that is significantly financed by donations, such as changing donor interests or a reduced willingness to donate due to inflation, by diversifying our sources of income and attracting new, stable partners with a strong interest in Ethiopia and Africa. The decrease in income experienced in 2023 is mainly due to one-off effects and delays in publicly funded projects.

Despite relatively stable donation income, it will be important to grow more in the private donation sector. To this end, we launched a rebranding project at the end of 2023, together with our Austrian sister organisation, to help make the brand more attractive to new target groups. In future, donors will be won by addressing them through multi-channel campaigns via digital and analogue channels, as well as via partners. Above all, we aim at convincing younger donors, who are less familiar with the once prominent name of the Foundation, of the transparency and quality of our projects and thus of the "product" that *Menschen für Menschen* has to offer.

CONCLUSION

The outlook for the Foundation remains optimistic beyond the year 2024. The projects will help to raise awareness for the Foundation and generate income. The expansion of project work towards an even closer connection between climate action and human development – especially through the creation of jobs and wealth – is very popular with both the population and the donors.



The seeds for future trees planted at the Cha'ibe nursery in Boreda.

FINANCIAL PLANNING FOR 2024

	€ thousand
CONTRIBUTIONS	
- from Germany	14,340
- from Austria	2,150
- from Belgium	660
- Other income	300
TOTAL INCOME	17,450
PROGRAMME WORK	
Education	-4,544
Sustainable land management & nutrition	-2,277
Water, sanitation & hygiene	-2,737
Human development & income	-1,622
Health	-766
Project support & education	-3,384
TOTAL PROGRAMME WORK	-15,330
Advertising & public relations	-1,426
Administration	-1,070
TOTAL OPERATING EXPENSES	-17,826
ADDITIONAL OPERATIVE EXPENDITURE	-376
REDUCTION IN RESERVES	376
NET PROFIT OR LOSS FOR THE YEAR	0



Karlheinz Böhms Äthiopienhilfe

IMPRINT

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ACCOUNT DETAILS FOR DONATIONS

Stadtsparkasse München, IBAN: DE64 7015 0000 0018 1800 18
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menschenfuermenschen.de