

Limited auditor's report to the Board of Directors of Nonviolent Peaceforce on the review of financial information for the full year period ended 31 December 2019

Introduction

We have reviewed the accompanying combined balance sheet and income statement of Nonviolent Peaceforce as at 31 December 2019 (the combined financial information) which show a balance sheet total of 13.496.691 USD and a positive result for the year of 7.461 USD. The Board of Directors is responsible for the preparation and presentation of this combined financial information in accordance with Nonviolent Peaceforce (NP) accounting policies as attached to the combined financial information. Although the International Financial Reporting Standards (IFRS) do not contain specific guidelines for not-for-profit and non-governmental organisations concerning the accounting treatment of non-reciprocal transfers (e.g. donations, in particular), NP accounting policies are in compliance with most of the recognition and measurement requirements of the IFRS as adopted by the European Union. Our responsibility is to express a conclusion on this combined financial information based on our review.

Scope of review

We conducted our review in accordance with the International Standard on Review Engagements 2400. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying combined balance sheet and income statement are not prepared, in all material respects, in accordance with NP accounting policies.

Battice, August 25, 2020

BDO Réviseurs d'Entreprises SCRL
Independent Auditor
Represented by Christian SCHMETZ