

Independent Auditors' Report

To the members of Nonviolent Peaceforce (NP)

Report on the Audit of the Aggregated Non-Statutory Financial Statements

Opinion

We have audited the Aggregated Non-Statutory Financial Statements of Nonviolent Peaceforce (NP) set out on pages 8 to 25, which comprise the aggregate statement of financial position as at 31 December 2023, and the aggregate statement of profit or loss and other comprehensive income, the aggregate statement of changes in equity and the aggregate statement of cash flows for the year then ended, and notes to the aggregated financial statements including a summary of significant accounting policies.

In our opinion, the Aggregated Non-Statutory Financial Statements present fairly, in all material respects, the financial position of Nonviolent Peaceforce as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with the basis of preparation described in note 3 to aggregated financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the aggregated non-statutory financial statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (Parts 1 and 3) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Belgium. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Belgium. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Preparation

We draw attention to Note 3 to the aggregated non-statutory financial statements, which describe the basis of aggregation and preparation. The aggregated non-statutory financial statements are prepared in accordance with NP's specific accounting framework. NP's accounting policies are stated in the aggregated non-statutory financial statements and are aligned with most of the recognition and measurement requirements of IFRS as adopted by the European Union. However, it should be noted that these aggregate financial statements do not constitute a complete set of financial statements in accordance with IFRS.

Other information

Members of the Board and the Executive Director are responsible for the other information. The other information comprises the information included in the document titled "Introduction and joint note from the Treasurer and the Executive Director" (pages 2 to 6), which includes the Report from the Treasurer and the Executive Director. The other information does not include the aggregated non-statutory financial statements and our auditor's report thereon.

Our opinion on the aggregated non-statutory financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the aggregated non-statutory financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the aggregated non-statutory financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Members of the Board and the Executive Director for the Aggregated Non-Statutory Financial Statements

The Members of the Board and the Executive Director are responsible for the preparation and fair presentation of the aggregated non-statutory financial statements in accordance with the basis of preparation described in Note 3 to the aggregated non-statutory financial statements, for determining that the basis of preparation is acceptable in the circumstances and for such internal control as the Members of the Board and the Executive Director determine is necessary to enable the preparation of aggregated non-statutory financial statements that are free from material misstatement, whether due to fraud or error.

The Members of the Board and the Executive Director are responsible for overseeing the association's financial reporting process.

In preparing the aggregated non-statutory financial statements, the Members of the Board and the Executive Director are responsible for assessing the associations' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Aggregated Non-Statutory Financial Statements

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

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

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

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

Battice, June 27, 2024



Digitally signed by Christian
Schmetz (Signature)
DN: cn=Christian Schmetz
(Signature), c=BE
Date: 27/June/2024

BDO Réviseurs d'Entreprises SRL
Represented by Christian SCHMETZ

Nonviolent Peaceforce

Group Aggregated non-statutory

Financial Statements

for the Year Ended 31 December 2023

in US dollars

Aggregated Financial Statements for the year ended 31 December 2023

Introduction and joint note from the Treasurer and the Executive Director

Introduction to Nonviolent Peaceforce:

Nonviolent Peaceforce (NP) is a global organisation that works in conflict-affected areas to promote peace and protect civilians. The organisation believes in nonviolence as a means to bring about social and political change.

Our mission is to protect civilians in violent conflicts through unarmed civilian protection, conflict transformation, building peace side by side with local communities, and the promotion of human rights to safeguard human lives and dignity. The objective of NP is to prevent violence, protect civilians and support peacebuilding efforts. NP envisions a worldwide culture of peace in which conflicts are managed through nonviolent means, guided by principles of nonviolence, non-partisanship, primacy of local actors, and civilian-to-civilian action. Nonviolent Peaceforce has helped to reduce violence and protect civilians in conflict zones and has helped to build relationships between different groups and promote local peacebuilding efforts. The organisation has advocated for policies that support nonviolent conflict resolution and protection of civilians.

Nonviolent Peaceforce was founded in 2002 by a group of peace activists who believed that unarmed civilian protection could be a powerful tool for peacebuilding. The organisation has since worked in numerous conflict-affected areas around the world including the current ongoing programmes in South Sudan, Philippines, Iraq, Myanmar, Sudan, Ukraine and the United States. Preparations for a programme in Indonesia started in late 2022 and work got underway in earnest in 2023. Nonviolent Peaceforce Headquarters are located in Geneva, Switzerland.

Internal Control and Management Oversight

Programme and Financial operations of all NP entities, Country Programmes and Offices are overseen by the Finance and Audit Committee (FAC) of the Board (of Directors) in conjunction with the Executive Director and the Global Director-Finance and Operations. The FAC has oversight over internal control systems and financial management. The Committee has the responsibility for establishing appropriate financial management and reporting policies and executing internal controls through the monitoring of the control environment and the strengthening of policies and procedures. Members of the Board oversee a comprehensive accountability system which includes five-year strategic plans, annual budgets and programme operations plans approved annually and revised semi-annually.

The Executive Director (ED) through delegated authority to Heads of Missions and Heads of Offices has the primary responsibility for oversight and monitoring of performance at local levels and regularly reviews internal controls across NP. Other controls include staff capacity building, segregation of duties, planning and control visits to programmes and general performance management.

Changes to the internal control environment in 2023

The Board has the responsibility for the preparation of aggregated financial statements which are intended to give a true and fair view of the financial activities and financial position of NP as at the reporting date. Effective from the 2022 Financial Statements and the 2023 annual budget and the related management accounts, NP used the US dollar as the aggregation and reporting currency. With the bulk of the NP grants, expenditure and income being dominated in USD, producing the accounts and management reports in this currency reduced variability of conversion differences at the reporting level as well as the workload on actual aggregation. Although local financial statements of the Belgium entity and the Swiss entities will continue to be prepared in EUR and CHF respectively in accordance with the local reporting regulations, these will be produced from USD ledgers from 2024 onwards since all the ledgers have been converted to USD as indicated above. With USD ledgers across the board, tracking and keeping inter-company accounts reconciled will be well enabled.

Changes in staff

During 2023 to date, there have been no major changes in staff that have any significant impact on the systems of internal control.

There were no other major changes in the control environment during the year, the Operations of NP globally progressed as expected. Changes to the Accounting System are highlighted below.



QuickBooks and Ledger Reporting Currencies

NP traditionally mostly used QuickBooks Desktop (QBDT) with a mixture of ledger reporting currencies between USD, EUR, PHP and MMK, although two entities were previously already on QuickBooks Online (QBO). For operational efficiency, NP adopted QBO for all entities, the ledger currencies were changed to USD and a common coding structure for the Chart of Accounts was adopted.

During the year, NP migrated all offices to QuickBooks Online except for NP Philippines and NP AISBL that remained in QuickBooks Desktop until the end of 2023. Effective from 1 January 2024, all NP Entities and Offices are on QBO in USD.

Core Humanitarian Standard (CHS) Alliance

NP is a member of the CHS Alliance, a global alliance of organisations committed to improving the effectiveness and impact of humanitarian and development assistance. CHS stands for the Core Humanitarian Standard, which is a set of principles and guidelines for ensuring quality and accountability in humanitarian and development work. The CHS Alliance was formed in 2015 through the merger of three existing organisations: the Humanitarian Accountability Partnership (HAP), People in Aid, and the Sphere Project. The Alliance's work includes promoting the use of the Core Humanitarian Standard, providing training and support to organisations to improve their practice, and advocating for greater accountability and quality in the humanitarian and development sector. As part of its commitment to quality and accountability to affected communities with whom we work NP completed the CHS self-assessment during 2023 and early part of 2024.

Basis of aggregation of the financial statements

In preparing the aggregated financial statements, the Executive Director and members of the Board have:

- Made judgements and estimates that are reasonable and prudent.
- Stated whether appropriate accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- Prepared the financial statements on the basis that NP is a going concern.

The aggregated financial statements have been prepared based on the underlying audited accounts of each entity and converted to USD for the entities whose books of accounts are maintained in other currencies, as indicated in the notes to the accounts.

The Members of the Board and the Executive Director are responsible for ensuring that adequate accounting records are kept and are also responsible for monitoring the standard of record keeping of Country Programmes and NP Offices, so that they can disclose, with reasonable accuracy, the financial position of NP to ensure that the aggregated financial statements comply with NP's specific accounting framework as aligned with the International Financial Reporting Standards (IFRS).

In addition, the Members of the Board and the Executive Director have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of NP and those entrusted to NP by donors, and to prevent and detect fraud and other irregularities. They are responsible maintaining the integrity of the financial and other information included on NP's website.

Review of the year 2023

As reported in the 2022 aggregated financial statements, NP opened three new country programmes in Ukraine, Sudan and Indonesia during 2022. The Indonesia programme continued as expected during 2023 principally with funding from the Dutch Ministry of Foreign Affairs through the Netherlands Embassy in Jakarta, Indonesia for the period November 2022 to November 2024. Although NP Indonesia is registered as an independent entity in Indonesia, with its own board of directors, it is in essence part of NP. A MoU between the NP International Board and the Board of NPID is in process, and a member of the NPID Board will have a seat on the NP International Board. The current grant agreement with the Dutch Ministry of Foreign Affairs was signed by NP Executive Director on behalf of NPI. NPI is fully accountable for the grant to the Dutch Embassy.

NP Ukraine: The NP Ukraine programme benefitted from a significant grant from the United Kingdom during 2023 which greatly expanded the portfolio and operations in the country. During the year, programme activities in Ukraine expanded significantly following a 10-month consortium grant from the UK Government Foreign, Commonwealth

and Development Office (FCDO) of GBP 7.4m for which NP is the consortium lead. FCDO has renewed the consortia grant for 2024 for a total of GBP 10.2m.

NP Sudan –Almost a year since the fighting erupted, Sudan is facing one of the fastest unfolding crises globally, with unprecedented needs in such a short period. More than 6.7 million people – almost one in every seven people in the country - have fled their homes since the conflict between the Sudanese Armed Forces (SAF) and the Rapid Support Forces (RSF) started in mid-April 2023. They have sought refuge within Sudan or in neighbouring countries. The war between the two warring factions completely disrupted the programme and all international staff were evacuated in April 2023. The European Union, which is the sole donor agreed to a No Cost Extension of the grant to 15 April, 2024 with only national staff in Darfur working. The funding outlook for NP Sudan is challenging although a year into the war there are signs of increased attention from the international community.

Review of 2023 finances

The overall turnover during the year remained at approximately the same level as in the previous year. While there was a decline in South Sudan, there was an increase in Ukraine which compensated the decline. The comparatives of income by country between 2023 and 2022 is as follows:

Total NP Turnover (income)

	2023	2022	Change	% change
	USD	USD	USD	%
South Sudan	9,383,527	13,695,817	(4,312,290)	(31.5%)
Philippines	1,654,581	2,194,211	(539,630)	(24.6%)
Iraq	4,596,641	4,165,173	431,469	10.4%
Myanmar	176,937	242,572	(65,636)	(27.1%)
Sudan	1,176,590	1,208,905	(32,315)	(2.7%)
Ukraine	4,466,472	585,991	3,880,481	662.2%
Indonesia	326,895	4,022	322,874	8,027.8%
United States	3,674,972	3,629,498	45,473	1.3%
Headquarters	1,887,520	1,662,296	225,223	13.5%
Total Turnover (Income)	27,344,135	27,388,486	(44,351)	(0.2%)

The comparative operating expenditure for each Country Programme or office is shown overleaf.

Total NP Operating Expenditure

	2023	2022	Change	% change
	USD	USD	USD	%
South Sudan	9,399,543	13,303,705	(3,904,162)	(29.3%)
Philippines	1,659,387	1,899,102	(239,715)	(12.6%)
Iraq	4,583,345	4,172,884	410,461	9.8%
Myanmar	185,225	298,370	(113,145)	(37.9%)
Sudan	1,225,125	1,214,246	10,879	0.9%
Ukraine	4,482,172	587,730	3,894,441	662.6%
Indonesia	327,016	4,022	322,994	8,030.8%
United States	2,983,187	2,274,346	708,841	31.2%
Headquarters	2,424,498	2,352,225	72,273	3.1%
Total Turnover (Income)	27,269,497	26,106,629	1,162,868	4.5%

Largest donors

The following table provides a list of the largest donors to NP based on the average funding between 2022 and 2023. The top four donors provide over 60% of the NP funding with the top three providing over 56% of the average funding.

DONORS THAT PROVIDED FUNDING OF MORE THAN AN AVERAGE OF USD 250K IN 2023 AND 2022	2023	2022	Average	Proportion to Total (%)
	USD	USD	USD	
Dutch Ministry of Foreign Affairs	7,380,644	6,866,175	7,123,409	26.0%
US Agency for International Development / BHA/OFDA	3,777,977	6,140,242	4,959,110	18.1%
The European Union (EU)	3,691,667	2,982,246	3,336,957	12.2%
Swiss Agency for Development & Cooperation (SDC)	554,683	2,052,541	1,303,612	4.8%
United Kingdom Foreign and Commonwealth Development Office	2,228,813	-	1,114,407	4.1%
Reconciliation, Stabilization and Resilience Trust Fund (South Sudan)	951,376	1,074,837	1,013,107	3.7%
Government of Canada (Global Affairs Canada)	1,556,407	138,255	847,331	3.1%
Ukraine Humanitarian Fund of the United Nations	1,294,467	-	647,233	2.4%
NRC/US Bureau of Population, Refugee & Migration	470,370	974,496	722,433	2.6%
US Bureau of Democracy, Human Rights, and Labor (DRL)	71	798,253	399,162	1.5%
Norwegian Refugee Council (NRC)	412,342	-	206,171	0.8%
United States Department of Justice (DOJ)	624,722	-	312,361	1.1%
Dutch Embassy & European Instrument for Democracy & Human Rights	-	524,180	262,090	1.0%
Other donors	4,400,595	5,837,260		18.7%
Total Income	27,344,135	27,388,486		100.0%

It is noted that the United States Department of Justice has provided funding of USD 1,500,000 over three years beginning October 2022 while the Bush Foundation has provided funding of USD 806,000 over three years beginning June 2022. Owing to the differences in accounting in the US on the use of deferred income, these are not included in the above table owing to differences in revenue recognition and use of Net Assets restricted as to purpose.

Future outlook

The main challenge in 2024 is the contracting funding climate compounded with the increase in Humanitarian crisis around the world. While NP is exploring alternative sources of revenue as part of its strategic plan, it continues programme development and fundraising efforts for its UCP Programming in the various country programme locations.

In early 2024, NP undertook an exploratory assessment of the situation in the Democratic Republic of the Congo (DRC) with a view to commencing a programme to fill some of the gap left by the withdrawal of the United Nations Stabilisation Mission in the DR Congo (MONUSCO). There is interest from donors in funding an NP Country Programme in DRC and negotiations are in process.

NP expects to continue attracting funding in Ukraine as donor interests remain high. United Kingdom Foreign and Development Office (FCDO) and The Swiss Development Cooperation (SDC) has confirmed funding for 2024.

As mentioned under the 2023 section funding for Sudan is challenging as donors stopped almost all funding at the outbreak of the war in April 2023. However, over the last couple of months there has been renewed attention both in media and with the international community to the extent of the Humanitarian crisis in Sudan. In April, an international conference was organized by France with participation of major donor countries all of whom pledged funding to Sudan. NP is engaging with relevant stake holders and donors for next steps.

For the remaining other NP Country Programmes (South Sudan, Iraq Philippines, Myanmar), efforts are ongoing to develop proposals and assess funding opportunities with existing and new donors to continue with existing programmes or target new areas.

In Q2, 2024 NP has started its accreditation process for partnership with ECHO (European Civil Protection and Humanitarian Aid Operations). ECHO is under the European Commission umbrella and has an annual budget of EUR 1.6b and have expressed interest in funding NP.

NP is continuing to assess and explore ways on how to develop UCP programming related to climate change and cyber security which are two of its strategic innovation goals. As in the previous years, the Board and the Executive Director foresee a continuous strengthening of NP programme operations and the management and support infrastructure with special focus on addressing the funding risks and the resulting exposure to communities facing conflict around the world and NP's ability to deliver services to these and other stakeholders.

 Jun 17, 2024 14:18 ADT)

Brian McLeod
Treasurer and Member of the Board

 Tiffany Easthom (Jun 17, 2024 16:05 GMT)

Tiffany J. Easthom
Executive Director

Date: 17-Jun-2024

Date: 17-Jun-2024



Aggregated Financial Statements for the year ended 31 December 2023

Group information

Headquarters

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Board Members

Ms Lucia Mary C. Coutts Nuseibeh, Chair of the Board
Mr. Brian McLeod, Member of the Board and Treasurer

Director

Ms Tiffany J. Easthom, Executive Director

Independent Auditor

BDO Réviseurs d'entreprises SRL (BDO Belgium)

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Aggregated Financial Statements for the year ended 31 December 2023

Statement of Aggregated Financial Activities and Comprehensive Income

		2023 Restricted	2023 Unrestricted	Total 2023	2022 Restricted	2022 Unrestricted	Total 2022
	Notes	USD	USD	USD	USD	USD	USD
INCOME							
Government and Institutional Grants & Contracts	5	24,128,771	46,858	24,175,629	22,977,925	30,433	23,008,358
Corporations and Foundation Grants		605,000	48,155	653,155	1,137,500	211,077	1,348,577
Donations Directed by Individuals	7	17,050	2,273,159	2,290,209	106,577	2,103,446	2,210,023
Other income		87,736	74,365	162,100	339,670	739,231	1,078,900
Investments revaluation gains & (losses)		525	101,060	101,585	0	(228,272)	(228,272)
Present value discount		0	(38,543)	(38,543)	0	(29,100)	(29,100)
Internal income transfers from restricted		(1,727,812)	1,727,812	0	(1,626,740)	1,626,740	0
Total Income		23,111,269	4,232,866	27,344,135	22,934,932	4,453,554	27,388,486
EXPENDITURE							
Staff costs	8	11,726,753	2,072,562	13,799,315	10,774,163	2,079,519	12,853,682
Programme costs		4,841,624	55,071	4,896,694	5,821,158	7,461	5,828,619
Travel & transport		1,785,834	279,560	2,065,394	2,222,098	114,429	2,336,528
Professional services		1,134,614	708,251	1,842,865	1,077,755	512,213	1,589,968
Occupancy and other administrative costs		3,124,661	288,993	3,413,654	2,315,297	410,686	2,725,983
Finance & other operating costs/(gains)		1,227,959	23,615	1,251,574	724,813	47,036	771,849
Restricted expenditure not covered by grants		(92,451)	92,451	0	(144,471)	144,471	0
Total expenditure		23,748,994	3,520,503	27,269,497	22,790,815	3,315,814	26,106,629
Net Surplus/(deficit) for the year		(637,724)	712,363	74,638	144,117	1,137,741	1,281,858
Other Comprehensive income/(expense)							
Unrealised exchange gains/(losses)		392,488	(397,193)	(4,705)	(701,545)	75,836	(625,708)
Reserves revaluation movements		827	32,257	33,084	4,287	(30,317)	(26,029)
Total other comprehensive income/(expense)		393,315	(364,936)	28,379	(697,257)	45,519	(651,738)
Total Comprehensive income/(expense)		(244,409)	347,427	103,018	(553,140)	1,183,260	630,120



Aggregated Financial Statements for the year ended 31 December 2023
Statement of Aggregated Financial Position

	Notes	2023 USD	2022 USD
<u>Non-Current Assets</u>			
Plant, Property and Equipment	9	89,873	13,091
Fixed Operating Assets Right-of-Use	9	640,765	74,193
Accounts Receivable long term		599,200	
Total non-current assets		1,329,839	87,284
<u>Current Assets</u>			
Cash and cash equivalents		4,343,474	4,156,288
Grants and donations receivable	10	14,026,730	28,094,359
Other amounts receivable		63,376	49,282
Deposits and Prepayments		305,337	245,502
Investments		901,249	1,010,400
Deferred charges and accrued income		56,338	65,002
Total Current assets		19,696,503	33,620,832
<u>Current Liabilities</u>			
Accounts payable		1,005,915	1,146,821
Deferred income	10	15,622,212	29,312,797
Payroll liabilities	11	1,232,354	786,129
Accrued charges		187,285	126,202
Loans and Lease Agreements		642,797	75,885
Provisions and other payables		2,638	30,159
Total Current Liabilities		18,693,201	31,477,994
Net Current Assets		1,003,302	2,142,839
Total Net Assets		2,333,141	2,230,123
<u>REPRESENTED BY</u>			
Equity Capital		46,222	55,174
Cumulative Unrestricted Reserves		1,771,146	1,061,580
Cumulative Restricted Reserves	12	515,773	1,113,369
Total capital and Reserves		2,333,141	2,230,123

Aggregated Financial Statements for the year ended 31 December 2023
Statement of changes in equity and reserves for the year

		EQUITY & RESERVES	CURRENCY TRANSLATION RESERVE	TOTAL	EQUITY	CURRENCY TRANSLATION RESERVE	TOTAL
		2023	2023	2023	2022	2022	2022
	Notes	USD	USD	USD	USD	USD	USD
Funds as at 1 January		3,247,628	(1,017,505)	2,230,123	1,965,770	(365,767)	1,600,003
Net surplus or (deficit) for the year		74,638		74,638	1,281,858		1,281,858
New equity capital				0	0		0
Funds from regular operations as at 31 December		3,322,266	(1,017,505)	2,304,761	3,247,628	(365,767)	2,881,861
Other comprehensive income/(expenses)							
Foreign currency translation (expense)/gain			(1,398)	(1,398)		(631,206)	(631,206)
Reserves revaluation movements year on year			29,777	29,777		(20,532)	(20,532)
Provisions & Liabilities Written back		0		0			0
Total funds as at 31 December		3,322,266	(989,125)	2,333,141	3,247,628	(1,017,505)	2,230,123
Unrestricted funds		1,774,724	(989,125)	785,599	1,094,764	(1,017,505)	77,260
Designated reserves	11	1,031,769	0	1,031,769	1,039,494		1,039,494
Total unrestricted funds		2,806,493	(989,125)	1,817,368	2,134,259	(1,017,505)	1,116,754
Funds restricted to purpose by donors	13	515,773	0	515,773	1,113,369	0	1,113,369
Total funds as at 31 December		3,322,266	(989,125)	2,333,141	3,247,628	(1,017,505)	2,230,123

Aggregated Financial Statements for the year ended 31 December 2023
Statement of Aggregated Cashflows

	2023	2022
	USD	USD
Cash flow from operating activities		
Comprehensive income for the period	103,018	630,120
Add back adjustments for:		
Depreciation and currency conversion movements on Fixed Assets	82,030	34,615
Net unrealised gains on investments	0	0
Net realised (gains)/losses on investments	(140,849)	228,311
Net finance expense/(income)	(28,379)	651,738
Operating profit before working capital changes	15,819	1,544,784
Decrease/(Increase) in Grants Receivable	14,067,629	(6,411,933)
Increase/(Decrease) in Deferred Income	(13,690,585)	6,184,370
Decrease/(Increase) in other receivables	(14,095)	(16,578)
Decrease/(Increase) in deposits and prepayments	(59,835)	(90,615)
Decrease/(Increase) in deferred charges and accrued income	8,665	(17,197)
Increase/(Decrease) in Accounts Payable	(140,906)	(72,861)
Increase/(Decrease) in Payroll Liabilities	446,225	(296,828)
Increase/(Decrease) in Accrued Liabilities	61,083	(47,162)
Increase/(Decrease) in Loans & Lease Agreements	566,912	75,885
Increase/(Decrease) in Provisions & Other payables & other	(27,521)	9,872
Net cash generated from/(used in) operating activities before tax	1,233,391	861,737
Cashflow used in investing activities		
Purchase of Furniture & Fittings & conversion movements on net book value	(85,618)	407
Sale/(Purchase) of investments	250,000	100,000
Purchase of leasehold rights to use assets	(639,669)	(107,391)
Increase in long term accounts receivable	(599,200)	0
Vehicles conversion movements on net book value	(97)	3,349
Net cash used in investing activities	(1,074,584)	(3,635)
Cash flow from financing activity		
Increase/(Decrease) in equity capital	0	0
Increase/(Decrease) in currency translation reserve	0	0
Realised and unrealised forex losses net of gains	28,379	(651,738)
Net cashflow from financing activities	28,379	(651,738)
Net (decrease)/increase in cash and cash equivalents	187,186	206,364
Cash and Cash Equivalents at the beginning of the period	4,156,288	3,949,923
Cash and Cash Equivalents at the end of the year	4,343,474	4,156,288

Aggregated Financial Statements for the year ended 31 December 2023

Notes to the Aggregated Financial Statements

1. NP Group information and activity

Nonviolent Peaceforce (hereafter referred to as “NP”) has been in operation since 2002. The mission of NP is to protect civilians in violent conflicts through unarmed strategies, build peace side by side with local communities, and advocate for the wider adoption of these approaches to safeguard human lives and dignity. NP envisions a worldwide culture of peace in which conflicts within and between communities and countries are managed through nonviolent means. NP is guided by principles of nonviolence, non-partisanship, primacy of local actors, and civilian-to-civilian action.

In partnership with local groups, NP applies proven non-violent strategies to protect human rights, deter violence, and help create space for local peacemakers to carry out their work. NP achieves this through the following anchors:

- a. Interrupting cycles of violence in order to save lives, reduce harm and protect human dignity.
- b. Contributing to fostering sustainable peace through dialogue and inclusive peace processes
- c. Developing and promoting the theory and practice of unarmed civilian protection so that it may be adopted as a policy and funding option by decision makers and public institutions.
- d. Build the field of practice of Unarmed Civilian Protection (UCP).
- e. Undertaking other types of activities aimed at promoting the themes of conflict prevention and peace building.

2. Composition of the Nonviolent Peaceforce Group

The aggregated financial statements for the year ended 31 December 2023 bring together the activities and financial positions of Nonviolent Peaceforce entities, comprised of the following:

- **Nonviolent Peaceforce Inc. (NPUS)** a United States corporation registered on 25 February 2002 under the Minnesota Non-profit Corporation Act, Minnesota Statutes Chapter 317A for the promotion of any or all of the educational or charitable purposes contemplated by Section 501(c)(3) of the Internal Revenue Code 1986. Hereinafter referred to as “NPUS”.
- **Nonviolent Peaceforce AISBL (NP-AISBL)** registered as an Association Internationale Sans But Lucratif (AISBL) in Belgium on 02 September 2003, enterprise number 0480.008.359 and identification number 6313/2003.
- **Nonviolent Peaceforce France (NPFR)** registered as an Association in France on 10 November 2016, association number W013.001.1326 and identification SIREN/SIRET 824 015 432 00019.
- **Nonviolent Peaceforce International, (NPI)** registered as a Foundation in the Canton of Geneva, Switzerland and governed in accordance with Articles 80 et seq. of the Swiss Civil Code.

Nonviolent Peaceforce is managed under a group structure governed by one Board of Directors and one Executive Director.

3. Significant accounting policies

The following accounting policies are applied in aggregating and producing the 2023 Aggregated Financial Statements. The policies are applied by the individual offices to prepare the Financial Statements in their respective countries unless local regulations require otherwise.

a. Basis of presentation

The Aggregated Financial Statements are presented in United States Dollars (USD) rounded to the nearest unit (Cent). They are prepared in accordance with NP’s specific accounting framework. NP’s accounting policies are stated below and are aligned with most of the recognition and measurement requirements of the IFRS as adopted by the European Union. However, it should be noted that these aggregated financial statements do not constitute a complete set of financial statements in accordance with IFRS. The Aggregated Financial Statements have been prepared and presented according to the principles of fair presentation, accruals, matching, going concern, consistency and prudence.

b. Revenue recognition - Restricted and unrestricted income

NP's income is comprised of two main parts:

- Restricted income. This is mainly from institutional donors, corporations and foundations in the form of grants for specific projects, upon which, on the signing of grant agreements it is booked in the accounts as a receivable and as deferred income, and
- Unrestricted income mainly from individuals.

Unrestricted income is recognised and recorded in the accounts when it is pledged, or when received if there is no time lag between pledge and receipt.

i. Type of restrictions

Income is considered as restricted when it is subject to a donor-imposed restriction. A donor-imposed restriction is a stipulation and limitation on the use of grant or donation, usually limited to purpose (country, project, specific activities, etc.), or specific donor wishes. Unspent restricted grants are carried forward as deferred income from one period to the next or the excess of income over expenditure in a financial period is carried forward as a restricted reserve restricted as to purpose.

ii. Grants

Grants are recognised as income based on the expenditure incurred in accordance with the grant agreement terms and conditions during the reporting period. At year end, the difference between the total agreed grant (grant budget) and the cumulative expenditure is shown as deferred income and carried forward to subsequent periods.

iii. Unrestricted gifts

Gifts are recognised as income upon the receipt of cash, or the written undertaking to donate.

iv. In-kind donations and services.

In addition to cash or cash equivalent contributions, NP receives in-kind donations of goods and services. Only in-kind donations of goods/services that will/are sold are accounted for in the Statement of Activities for their net realizable value.

c. Use of Estimates

Preparation of aggregated financial statements in conformity with the accounting principles and financial reporting standards requires management to make estimates and assumptions that affect the amounts reported in the aggregated financial statements. These estimates are based on management's best knowledge of current events and actions NP entities may undertake in the future. Estimates are used in accounting for, among other items, accruals, useful lives for depreciation and amortization of long-lived assets when applicable. Actual results may ultimately differ from estimates, although management does not generally believe such differences would materially affect the aggregated financial statements in any individual period.

d. Foreign currency translation

The audited statements of financial position of individual entities are translated into Euro at the year-end rates where the ledger currency is different. The audited statements of financial activities and statements of functional expenses are converted at the average rate for the year where the ledger currency is different.

Exchange rates applied to these aggregated financial statements are:

	<u>EUR/USD</u>	<u>USD/CHF</u>	<u>PHP/USD</u>	<u>MMK/USD</u>
Closing 2023	1.103814	0.841280	55.61735	2081.31
Average 2023	1.082417	0.898332	55.66579	2079.07
Closing rate 2022	1.06749	0.92354	55.7605	2077.96
Average rate 2022	1.05866	0.94925	54.2028	1897.95
Closing rate 2021	1.13240	0.91521	51.1931	1756.68
Average rate 2021	1.18403	0.91204	41.3192	1570.88

e. Fixed assets

Generally, acquisitions of assets in excess of USD 1,000 or the equivalent in other currencies using unrestricted funds are capitalized except for personal computers (PCs) and notebook computers that are recognised as expense upon purchase owing to the accelerated rate of obsolescence.

Fixed assets are depreciated using the straight-line method as follows:

- Vehicles: 3 or 4 years depending on conditions of use
- Fixtures and fittings: 4 years or the length of the premises lease if shorter
- Furniture and office equipment: 5 years
- Computers and IT equipment (other than personal computers (PCs and Notebooks)): 3 years

The acquisition cost of fixed assets financed by donors within the framework of a grant, used in the field for programme purposes, such as vehicles and computer equipment, is expended upon shipment to the field; or upon purchase, if purchased locally unless otherwise required by the donor. This equipment is not depreciated given the accelerated useful life and given that it is not removed from the programme country nor used for any other purpose. When the project or programme is closed, the remaining fixed assets are transferred or otherwise disposed of in accordance with donor terms and conditions.

Leased assets acquired under long-term finance leases are capitalised and recorded in the Statement of Financial Position as tangible fixed assets. They are depreciated over the shorter of their estimated useful life and the lease term and the associated obligations are included in financial debts. Operating leases are accounted for under the statement of financial activities.

f. Financial assets

Financial assets, such as rental deposits are recorded at their nominal value.

g. Inventories

Given their small value, inventories, held at the head office or in the field, are recognized as expenditure when purchased.

h. Receivables and other assets

Receivables and other assets are stated at their nominal value. Allowances are booked to cover any risk of non-recovery. NP distinguishes the following categories of cash contributions:

- Grants are written agreements to contribute cash, normally for specific purposes from institutional donors, private organisations (such as companies, foundations, other not-for-profit organizations, etc.) and public institutional bodies (such as governments or various agencies). Grants are contributions whose use is limited by donor-imposed restriction ("restricted funds").

Grants receivable result from the total grant amount pledged by institutional donors and the instalments received for each of the agreements.

- Gifts are cash contributions and pledges from individuals. The use of gifts is normally not limited by donor restrictions ("unrestricted funds"). For NP Inc (United States), pledges expected to be received

more than one year from the date of the statement of financial position are discounted to the present value. As of 31 December 2023 the long-term pledges are discounted at an average annual interest rate of 4.79% (4.73% as of 31 December 2022).

Gifts are recognised as income upon the receipt of cash, or the written undertaking to donate. Any pledges of gifts not yet received are shown as part of receivables net of the discount amounts.

i. Cash and equivalents

NP considers short-term bank deposits, cash and bank at Head Office and Field Offices as cash equivalents. Cash and cash equivalents are stated at nominal value.

j. Provisions

At the date of the Statement of Financial Position, the Board of Directors, acting with prudence, sincerity and good faith, examines the provisions to be built up in order to cover all possible risks or losses that might have occurred during the financial year or previous financial years. This is examined at least at the end of every year. Provisions relating to previous financial years are regularly reviewed and increased or reversed if they no longer serve a purpose.

k. Financial debts and accounts payable (trade, tax, social and other payroll related payables)

Debts are recorded at nominal value. Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by year-end or valued at best estimate if no invoice is received by year-end. Accruals for paid vacation are recorded at year-end if related legal obligations exist or if provided for in employment contracts.

l. Deferred income and accrued charges

Deferred income on grants is recognised on the basis of the difference between the total donor funding per the grant agreement and the cumulative expenses to date incurred in accordance with the donor terms and conditions for each of the formal grant agreements. Accrued charges are booked for expenses for the current accounting period such as pro rata of rent or goods and services delivered but are either not invoiced or which have not been paid at year-end.

m. Allocation of operational and administrative expenses

Expenses are allocated among the programmes and the underlying grants, fundraising and management and general categories based on management's best estimate of actual costs expended or time spent on the specific categories. Allocations to grants are done in accordance with the respective donor terms and conditions.

n. Specific methods used for aggregated accounts

Aggregation of Financial Statements combines several separate entities that are without investment or legal ownership relationships, into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements. The four NP entities (NP Inc, NP-AISBL, NP International and NP France) are, for purposes of legal ownership and holdings, independent entities. They all fall under the control of a common Board of Directors and a common Executive Director. The aggregated financial statements combine the accounts of the individual entities to have a single version of the accounts for the Board.

o. Measurement of the aggregated entities' assets and liabilities

Assets and liabilities of each aggregated entity are measured at net book value, adjusted according to the group accounting practices, by distinguishing gross value, depreciation and impairment. The variance due to harmonisation of the group accounting principles is added or deducted from the aggregated equity.



4. Comprehensive income and expenditure by category and business segment

	2023		2023 Global Fundraising - Unrestricted		2023 Global Management & Support - Unrestricted		2022 Global Fundraising - Unrestricted		2022 Global Management & Support - Unrestricted		2022		TOTAL 2022	
	Programmes - Restricted	USD	USD	USD	USD	USD	Programmes - Restricted	USD	USD	USD	Programmes - Restricted	USD	USD	USD
INCOME														
Government and Institutional Grants & Contracts	24,128,771		24,092	22,766			22,977,925	54	30,379				23,008,358	
Corporations and Foundation Grants	605,000		15,000	33,155			1,137,500	211,077	0				1,348,577	
Donations Directed by Individuals	17,050		2,248,412	24,747			106,577	2,063,023	40,423				2,210,023	
Other income	87,736		8,040	66,325			339,670	500	738,731				1,078,900	
Investments revaluation gains & (losses)	525		0	101,060			0	0	(228,272)				(228,272)	
Present value discount	0		29,691	(68,234)			0	(29,100)	0				(29,100)	
Internal income transfers from restricted	(1,727,812)		0	1,727,812			(1,626,740)	34,482	1,592,258				0	
Total Income	23,111,269		2,325,235	1,907,631			22,934,932	2,280,036	2,173,519				27,388,486	
EXPENDITURE														
Staff costs	11,726,753		178,122	1,894,441			10,774,163	364,002	1,715,517				12,853,682	
Programme costs	4,841,624		(4,494)	59,565			5,821,158	0	7,461				5,828,619	
Travel & transport	1,785,834		(467)	280,027			2,222,098	6,016	108,413				2,336,528	
Professional services	1,134,614		61,388	646,863			1,077,755	38,960	473,253				1,589,968	
Occupancy and other administrative costs	3,124,661		32,059	256,934			2,315,297	163,040	247,646				2,725,983	
Finance & other operating costs/(gains)	1,227,959		(17,287)	40,903			724,813	12,864	34,171				771,849	
Restricted expenditure not covered by grants	(92,451)		0	92,451			(144,471)	0	144,471				0	
Total expenditure	23,748,994		1,249,319	2,271,184			22,790,815	584,882	2,730,932				26,106,629	
Net Surplus/(deficit) for the year	(637,724)		1,075,916	(363,553)			144,117	1,695,154	(557,413)				1,281,858	
Other Comprehensive income/(expense)														
Unrealised exchange gains/(losses)	392,488		0	(397,193)			(724,671)	0	75,836				(648,835)	
Reserves revaluation movements	827		0	32,257			4,287	0	(30,317)				(26,029)	
Total other comprehensive income/(expense)	325,495		0	(297,116)			(720,384)	0	68,646				(651,738)	
Total Comprehensive income/(expense)	(312,230)		1,075,916	(660,669)			(576,267)	1,695,154	(488,767)				630,120	

5. Restricted income and expenditure by donor

Institutional or Other Donor	Income 2023		Staff costs		Program costs		Travel & transport		Professional services		Occupancy & other admin costs		Finance & other operating costs/(gains)		Total expenditure 2023		Net Under/(Over) Spend 2023	
	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s	USD '000s
Dutch Ministry of Foreign Affairs	7,380.6	3,704.2	1,816.9	495.2	195.4	559.9	134.5	6,906.1	474.6						6,866.2	6,255.5	610.7	
US Agency for International Development / Bureau for Humanitarian Assistance	3,778.0	1,514.7	1,130.0	218.8	119.3	456.8	35.3	3,474.9	303.1						283.1	162.8	120.3	
Office of United States Foreign Disaster Assistance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						5,857.2	5,516.2	341.0	
The European Union	3,691.7	1,673.7	1,072.4	239.2	104.7	332.8	60.3	3,483.1	208.6						2,982.2	2,831.2	151.1	
United Kingdom Foreign and Commonwealth Development Office	2,228.8	596.4	43.4	279.4	35.6	684.9	583.4	2,223.0	5.8						0.0	0.0	0.0	
Government of Canada (Global Affairs Canada)	1,556.4	1,104.4	22.7	127.8	27.5	80.9	51.3	1,414.6	141.8						138.3	125.9	12.4	
Ukraine Humanitarian Fund of the United Nations	1,294.5	617.7	3.0	65.8	4.8	452.9	110.8	1,255.1	39.4						0.0	0.0	0.0	
Swiss Agency for Development & Cooperation	554.7	245.4	1.8	18.6	21.1	132.0	140.2	559.2	(4.5)						2,052.5	1,934.6	117.9	
Reconciliation, Stabilization and Resilience Trust Fund (South Sudan)	951.4	333.0	303.8	103.1	29.5	116.7	20.4	906.4	45.0						1,074.8	1,039.7	35.2	
US Bureau of Democracy, Human Rights, and Labor (DRL)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1						798.3	732.6	65.6	
United States Department of Justice	624.7	425.5	0.0	13.4	100.8	27.2	67.1	633.9	(9.2)						0.0	0.0	0.0	
Dutch Embassy & European Instrument for Democracy & Human Rights	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0	(7.0)						524.2	527.9	(3.7)	
Norwegian Refugee Council	412.3	204.8	10.0	55.0	4.4	75.4	55.5	405.1	7.2						0.0	0.0	0.0	
Norwegian Refugee Council/US Bureau of Population, Refugee & Migration	470.4	341.2	4.4	38.2	9.1	22.5	9.1	424.5	45.9						974.5	871.9	102.6	
The Bush Foundation	0.0	54.4	0.0	1.6	205.5	0.0	18.8	280.3	(280.3)						0.0	0.0	0.0	
Asian American Federation	420.0	351.0	0.0	1.8	0.0	0.1	35.4	388.2	31.8						0.0	0.0	0.0	
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						480.9	437.7	43.2	
French Ministry for Foreign Affairs	223.2	30.4	62.9	58.6	17.0	31.3	3.7	203.9	19.3						12.9	12.1	0.8	
Holthues Foundation (Advocacy & Outreach Pool)	144.2	335.1	9.4	195.7	170.4	36.3	3.5	750.3	(606.1)						126.0	186.4	(60.4)	
United Nations Women	120.0	11.9	97.3	1.4	1.3	0.2	0.0	112.0	7.9						73.7	68.7	5.0	
Plan International (Norwegian Govt)	93.1	25.5	63.6	0.9	1.5	0.6	1.1	93.1	(0.0)						132.7	132.7	(0.0)	
United Nations Population Fund (UNFPA)	72.7	19.1	45.2	0.5	0.4	2.3	0.6	68.0	4.6						293.7	282.0	11.8	
UN Office for the Coordination of Humanitarian Affairs (OCHA)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						256.6	240.9	15.7	
Australian Department of Foreign Affairs and Trade	62.1	9.2	48.4	0.0	0.1	0.1	0.0	57.8	4.3						53.3	50.1	3.2	
Freedom House	50.4	6.2	36.7	1.5	0.3	1.3	0.1	46.1	4.3						0.0	0.0	0.0	
Republic of the Canton de Geneva, Switzerland	46.4	10.6	21.4	3.7	2.0	4.5	0.4	42.7	3.7						0.0	0.0	0.0	
Aberystwyth University United Kingdom	40.4	2.8	32.8	3.1	0.0	0.1	0.0	38.8	1.5						0.0	0.0	0.0	
The Asian American Foundation	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0						0.0	0.0	0.0	
Humanity United	11.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.5						0.0	0.0	0.0	
Canadian Friends	0.0	5.0	5.3	0.7	0.0	0.0	0.0	11.1	(11.1)						0.0	0.0	0.0	
United States Institute of Peace (USIP)	6.4	3.6	2.5	0.0	0.0	0.3	0.0	6.4	0.0						0.0	0.0	0.0	
Violent Extremis	5.6	2.7	1.3	0.9	0.2	0.4	0.2	5.6	(0.0)						0.0	0.0	0.0	
Total Country Programme	24,314.4	11,628.4	4,835.0	1,924.9	1,050.8	3,019.4	1,338.8	23,797.2	517.2						22,981.1	21,408.9	1,572.2	

6. Government Institutional Donors Grants – Total funding and current expenditure

Department or Agency and Project Description		Grant duration	Country	Total Grant incl. overheads (Currency as shown)	2023 Total Expenditure (Excl. Overheads)	2022 Total Expenditure (Excl. Overheads)
United States Federal Government Funding					USD	USD
OFDA/BHA	Office of U.S. Foreign Disaster Assistance/Bureau for Humanitarian Assistance 'Reducing Violence and Increasing the Safety and Security of Civilians and Returnees in Greater Upper Nile, Western Bahr el Ghazal, and Central Equatoria, South Sudan'	1 Aug 2020 to 31 Jul 2022	South Sudan	USD 9,528,485	-	3,936,573
	Mitigating violence, increasing the safety and security of civilians and strengthening the resilience of populations affected by conflict and environmental shocks	1 Aug 2022 to 31 Jul 2024	South Sudan	USD 7,500,000	3,409,223	1,579,634
					3,409,223	5,516,208
DRL	US Bureau of Democracy, Human Rights, and Labor					
	Monitoring the implementation of the Declaration of Principles to Support the Rule of Law	17 Jul 2020 to 31 Jan 2022	Iraq	USD 1,816,560	-	732,642
					0	732,642
DAI	US Agency for International Development / Devt Alternatives Inc.					
	Strengthening Civilian Protection Capacities	1 Jan 2022 to 30 Apr 2023	Myanmar	USD 257,917	64,948	123,308
	Supporting Emerging Women Leaders	1 Aug 2020 to 30 Jun 2022	Myanmar	USD 539,683	-	39,457
					64,948	162,764
NRC/BPRM	Norwegian Refugee Council/US Bureau of Population, Refugee & Migration					
	Education Consortium of Iraq, Ejiyaz Program	15 Sep 2020 to 14 Sep 2023	Iraq	USD 700,000	424,475	211,200
				USD 700,000	-	475,595
	Civilian Protection and Capacity Strengthening in Southern Ukraine	1 Nov 2022 to 30 Apr 2023	Ukraine	EUR 500,000	405,096	185,146
					829,571	871,941
DOJ	United States Department of Justice					
	Nonviolent Solutions to Community-Based Violence in Minneapolis	01 Oct 2022 to 30 Sep 2025	United State	USD 1,500,000	633,901	36,107
					633,901	36,107

Department or Agency and Project Description		Grant duration	Country	Total Grant incl. overheads (Currency as shown)	2023 Total Expenditure (Excl. Overheads) USD	2022 Total Expenditure (Excl. Overheads) USD
The European Union and EU/European Countries						
EU	The European Union					
Increasing the safety, security and operational space of South Sudanese Human Rights Defenders		01 Jan 2023 to 31 Dec 2024	South Sudan	EUR 1,000,000	367,300	
Accompanying the Transition, Transformation of Conflict and Advocacy in the Normalisation of Bangsamoro (ATTAIN)		10 Aug 2023 to 09 Aug 2024	Philippines	EUR 1,100,000	333,386	
Supporting community resilience and non-violent conflict management in Upper Nile and Jonglei States, South Sudan ensuring communities have effective locally owned mechanisms for violent prevention.		15 Aug 2022 to 14 Aug 2024	South Sudan	EUR 1,300,000	647,152	263,092
Inclusive Ceasefire and Transitional Security Monitoring Mechanisms		1 Jun 2020 to 30 Nov 2021	South Sudan	EUR 2,000,000	-	25,010
Protecting civilians in Darfur and Sudan		1 Mar 2022 to 30 Sep 2023	Sudan	EUR 2,499,941	1,180,125	1,205,447
Accompanying the Transition, Transformation of Conflict and Advocacy in Bangsamoro (ATTAIN)		1 Nov 2020 to 1 Nov 2022	Philippines	EUR 4,076,905	955,100	1,337,627
					3,483,062	2,831,176
Dutch EIDHR	Dutch Embassy & European Instrument for Democracy & Human Rights					
Increasing the Safety, Security and Operational Space of Human Rights Defenders		1 Jan 2020 to 30 Apr 2022	South Sudan	EUR 1,174,994	0	527,897
					0	527,897
Dutch Embassy	Dutch Ministry of Foreign Affairs					
Increasing the safety, security and operational space of human rights defenders in South Sudan		01 May 2022 to 30 Apr 2025	South Sudan	EUR 3,345,440	1,004,390	620,296
Fostering a safe and enabling environment for inclusive and sustainable peacebuilding (co-funded with SDC)		01 Nov 2022 to 31 Oct 2024	South Sudan	USD 3,000,000 of USD 5,900,000	1,421,461	459,904
Strengthening Women's Leadership in Violence Prevention, Conflict Management and Peacebuilding		1 Oct 2010 to 30 Sep 2022	South Sudan	USD 6,000,000	-	2,973,172
Mitigating Local Conflict and Supporting Community Protection Systems in Sinjar and Bai'aj		1 Apr 2021 to 29 Feb 2024	Iraq	EUR 7,402,148	2,730,000	2,162,191
Preventing Violence & Building Safer Communities in Emergency locations in Kharkiv Oblast		15 Dec 2022 to 15 May 2023	Ukraine	EUR 95,000	50,230	35,934
Sustaining the Gains of Peace, Equal Rights for Women and Attaining Reconciliation in Aceh (SPEAR)		01 Nov 2022 to 31 Oct 2024	Indonesia	IDR 10,465 million	325,869	4,022
					5,531,951	6,255,519

Department or Agency and Project Description	Grant duration	Country	Total Grant incl. overheads (Currency as shown)	Total Expenditure excluding overheads	
				2023 Total Expenditure (Excl. Overheads)	2022 Total Expenditure (Excl. Overheads)
				USD	USD
The European Union and EU/European Countries (Cont..d)					
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit				
Supporting Participation of the Affected Population in the Al-Alydyah and Zummar Agreements	1 Aug 2020 to 31 Jan 2022	Iraq	EUR 1,502,226	-	437,730
				0	437,730
SDC	Swiss agency for Development & Cooperation				
Community Based Protection and Peacebuilding (Co-funded with the Dutch Government)	01 Nov 2022 to 31 Oct 2024	South Sudan	USD 2,900,000 of USD 5,900,000	1,374,079	0
Creating Civilian Space for Community Reconciliation and Strengthening Capacities in Protection	1 Jun 2021 to 1 Sep 2022	South Sudan	CHF 1,900,000		1,587,285
Nonviolent peaceforce Integrated Mobile Protection Response in Hard to Reach Areas	1 Apr 2022 to 31 Mar 2023	Ukraine	CHF 390,048	559,173	347,309
	1 Apr 2023 to 31 Mar 2024	Ukraine	CHF 999,646		-
				1,933,251	1,934,594
French Embassy	French Ministry for Foreign Affairs				
Women-led dialogue and reconciliation between communities in Mvolo and Yirol.	1 Nov 2022 to 30 Apr 2023	South Sudan	USD 19,417.48	17,139	1,064
La mise en oeuvre d'un programme de prevention des violences intercommunautaires dans les comtes de Mvolo (Etat de l'Equatorial Occidental) at Yirol (Eas des Lacs)	15 Nov 2021 to 15 May 2022	South Sudan	USD 11,806	-	11,034
Delivery of life saving assistance to people fleeing Sudan and host communities in Upper Nile and North West region of South Sudan, funded through Solidarity International	01 May 2023 to 31 Oct 2023	South Sudan	EUR 250,000	186,810	
				203,948	12,097

Department or Agency and Project Description		Grant duration	Country	Total Grant incl. overheads (Currency as shown)	2023 Total Expenditure (Excl. Overheads)	2022 Total Expenditure (Excl. Overheads)
					USD	USD
Other European Countries and Other Governments						
UK FCDO	Foreign, Commonwealth & Development Office (FCDO)					
Supporting Frontline Volunteer Groups, Promoting International Humanitarian Law and norms, and Facilitating an Effective Humanitarian Response in Ukraine		01 Apr 2023 to 31 Mar 2024	Ukraine	GBP 7,440,059		
			Of which: NP	GBP 3,385,732	2,222,976	-
			Partners	GBP 4,054,327		
DFAT	Department of Foreign Affairs & Trade Australian Embassy					
Austrian Peacebuilding in Conflict Affected Mindanao Program, Flexible Peace and Stability Fund Women-STRIVE 2.0: Women Supporting the Transformation and Institutionalization of Local Initiatives on Violent Extremism		01 Dec 2022 to 30 Jun 2023	Philippines	AUD 100,000	57,829	3,072
			Philippines	AUD 125,000	-	47,006
DFATD-GAC	Ministry of Foreign Affairs, Department of Foreign Affairs, Trade and Development (Global Affairs Canada)					
Strengthening Inclusive Peace and Security in Daesh-Affected Areas of Ninewa		01 Nov 2022 to 31 Oct 2024	Iraq	CAD 3,977,076	1,346,895	121,909

7. Donations by individuals

Contributions and gifts are recognized as revenue when pledged or as they are received. Within the United States, amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions. When a restriction expires or the underlying obligation to the donor is met, net assets with donor restrictions are reclassified to net assets without donor restrictions. For purposes of the aggregated Financial Statements, contributions designated for future periods (time restricted) without other restrictions and without being restricted as to purpose are classified as unrestricted net assets.

8. Expenditure categorisation

Certain 2022 expenditure was recategorized as follows:

	RECATAGORISATION DIFFERENCES			PER CURRENT STATEMENTS			PER 2022 AUDITED STATEMENTS		
	2022 Restricted	2022 Unrestricted	Total 2022	2022 Restricted	2022 Unrestricted	Total 2022	2022 Restricted	2022 Unrestricted	Total 2022
	USD	USD	USD	USD	USD	USD	USD	USD	USD
EXPENDITURE									
Staff costs	0	0	0	10,774,163	2,079,519	12,853,682	10,774,163	2,079,519	12,853,682
Programme costs	0	0	0	5,821,158	7,461	5,828,619	5,821,158	7,461	5,828,619
Travel & transport	(6,140)	0	(6,140)	2,222,098	114,429	2,336,528	2,228,238	114,429	2,342,668
Professional services	311,385	161	311,546	1,077,755	512,213	1,589,968	766,370	512,052	1,278,422
Occupancy and other administrative costs	6,140	1,818	7,958	2,315,297	410,686	2,725,983	2,309,157	408,868	2,718,025
Finance & other operating costs/(gains)	(311,385)	(1,979)	(313,364)	724,813	47,036	771,849	1,036,198	49,015	1,085,213
Restricted expenditure not covered by grants	(0)	0	0	(144,471)	144,471	0	(144,471)	144,471	0
Total expenditure	(0)	0	0	22,790,815	3,315,814	26,106,629	22,790,815	3,315,814	26,106,629

- A total of USD 6,140 Insurance costs had been coded to vehicle running costs under travel and transport but this was moved to General Insurance and Security costs under occupancy and other administrative costs in these financial statements.
- A total of USD 313,364 Satellite and Internet costs had been shown under non-capitalised fixed assets and depreciation charges under finance and other operating costs in 2022 but was moved to Information Technology and Communication costs under professional services in these financial statements.
- A total of USD 1,818 office/general administrative expenditure had been coded to other operating costs in 2022 but has been moved to office administrative costs category in these financial statements.
- The net effect of the new categorization is nil.

9. Fixed Assets

The following categories of depreciable fixed assets were held by the NP group:

	Right to Use Leases	Vehicles	Office Furniture & Equipment	Total
	USD	USD	USD	USD
COST				
Opening balance as at 1 January 2023	107,391	46,039	90,053	243,483
Additions and currency movement on cost during the year	639,669	97	85,618	725,384
Closing balance as at 31 December 2023	747,060	46,136	175,671	968,867
ACCUMULATED DEPRECIATION				
Opening balance as at 1 January 2023	(33,198)	(46,039)	(76,962)	(156,199)
Depreciation & currency conversion movements during the year	(73,097)	(97)	(8,837)	(82,030)
Closing balance as at 31 December 2023	(106,295)	(46,136)	(85,798)	(238,229)
NET BOOK VALUE				
Opening balance as at 1 January 2023	74,193	0	13,091	87,284
Closing balance as at 31 December 2023	640,765	0	89,873	730,639

10. Grants receivable and Grants deferred income

Grants receivable represent total contracted amounts per grant agreements less cash instalments and transfers made to NP by the respective donors. Deferred income represents the total contracted amounts that are attributable to future periods after 31 December 2023. Where the deferred income is higher in absolute terms than the grants receivable, the difference broadly indicates that donors have advanced cash to NP, thus the difference is a net liability. Where the grant receivable is higher than the deferred income in absolute terms, it implies broadly that NP has pre-financed the grant and is therefore owed funds by the donor for activities that have already been undertaken. The above amounts are net for all the grants at each individual country programme.

	GRANTS RECEIVABLE 2023	DEFERRED INCOME 2023	NET 2023	GRANTS RECEIVABLE 2022	DEFERRED INCOME 2022	NET 2022
	USD	USD	USD	USD	USD	USD
South Sudan	7,186,210	(8,417,247)	(1,231,037)	15,854,588	(15,365,234)	489,354
Philippines	827,524	(767,470)	60,054	830,726	(1,467,253)	(636,526)
Iraq	2,236,845	(2,748,508)	(511,664)	7,233,219	(7,224,706)	8,513
Myanmar	36,739	(62,313)	(25,574)	266,503	(98,730)	167,773
Sudan	276,961	(100,330)	176,631	769,698	(1,255,799)	(486,100)
Ukraine	2,042,679	(2,027,342)	15,337	1,404,736	(1,370,134)	34,601
Indonesia	294,234	(271,258)	22,975	418,978	(628,316)	(209,338)
AISBL	(27,664)	(907,334)	(934,998)	28,986	(1,738,556)	(1,709,570)
International	29,017	(320,410)	(291,393)	435	(164,070)	(163,634)
United States	1,124,186	0	1,124,186	1,286,489	0	1,286,489
Total	14,026,730	(15,622,212)	(1,595,482)	28,094,359	(29,312,797)	(1,218,438)

11. Payroll liabilities

Payroll liabilities represent liabilities in respect of staff remuneration outstanding as at 31 December. Employee benefits and social security liabilities relate to payroll taxes and social security deducted from salaries or accrued as employer contributions.

	2023 USD	2022 USD
Employee benefits and social security	709,555	307,640
Pension and retirement benefits	29,142	419,422
Accrued staff leave and vacation	60,838	51,093
Salaries, medical costs and other payroll liabilities	432,820	7,974
Total payroll liabilities	1,232,354	786,129

12. Designated Reserves

Designated reserves represent funds marked as designated by Management and notified to the Board providing authority to the Executive Director to request approval from the Board to apply when required over and above the approved 2024 budget. The total reserves of USD 1,031,769 as at 31 December 2023 include a donation from Ms. Kim Lund of USD 300,000 just before the end of 2023 and payroll liabilities in South Sudan and the Philippines previously written back of USD 435,752 and PHP 16,463,673. The PHP amount has been restated to the 2023 closing rates of exchange amounting to USD 296,016 (2022: USD 303,742).

13. Reserves restricted as to purpose

Reserves restricted by donors as to purpose relate to donations provided to Nonviolent Peaceforce by multiple donors in the United States with conditions restricted as to purpose. The table below provides a breakdown of the amounts and the restrictions imposed. The total has been classified as part of the reserves restricted as to purpose as opposed to deferred income with other restricted donations outside of the United States.

Owing to a classification error in 2022, The Bush Foundation for Rural Minnesota was split between restricted as to purpose (USD 230,389) and restricted as to time (USD 530,000) while the Fenwick Foundation grant for the 2023 Advocacy was classified as restricted as to time instead of as to purpose. The effect of these two misclassifications was to understate the reserves restricted as to purpose and overstate the unrestricted reserves under which reserves restricted as to time are classified. The comparatives have been restated. There was no other impact on the financial statements, and the total reserves at the end of 2022 remain as was presented. In addition, the Overheads on the US grants have not been accounted for under GIC Deferred Income as with other entities but have instead been charged as expenditure totalling USD 104,170. These have been adjusted against the restricted reserves.

NPUS Funder or Project	Closing Balance as at 31 Dec 2023	Closing Balance as at 31 Dec 2022 reported in 2022	Adjustments to the 2022 closing balance	Adjusted Closing Balance as at 31 Dec 2022
Restricted as to Purpose				
Asian American Foundation	75,000	0	0	0
Bush Foundation	480,057	230,389	508,000	738,389
Fenwick Foundation	15,000	0	15,000	15,000
Holthues Trust	(0)	90,737	0	90,737
Asian American Federation	31,778	0	0	0
McKnight Foundation & Twin Cities MN	6,594	227,875	0	227,875
Other Locations	11,514	41,369	0	41,369
Utilised Overheads allocation 2023	(104,170)	0	0	0
Total with Restrictions as to Purpose	515,773	590,369	523,000	1,113,369
Restricted as to Time				
Fenwick Foundation	0	15,000	(15,000)	0
Bush Foundation	0	508,000	(508,000)	0
Holthues Trust	110,000	0	0	0
Future Pledges	882,641	411,080	0	411,080
Net Present Value adjustment	(30,281)	(30,281)	0	(30,281)
Total with Restrictions as to Time	962,360	903,799	(523,000)	380,799

14. Lease commitments

NP has operating lease commitments on rental of offices and other premises. Within Country Programmes, the leases are of short durations and may be terminated by the giving of either 30 days or 60 days' notice at any time. There are no long-term lease agreements in country programmes as they have generally been negotiated in line with the relatively short durations of most grants. Long term significant lease agreements are with NP United States (NPUS) and NP Headquarters (NPHQ). Lease commitments for the following three years and subsequently are as follows:

			NPUS		NPHQ	
			Total	2023	2023	
			USD	USD	CHF	
During the year ended 31 December:						
	2024	133,888		19,479	96,250	
	2025	26,323		19,904	5,400	
	2026	9,803		6,059	3,150	
	Thereafter	0		0	0	
Total minimum lease payments			170,014	45,442	104,800	

NP group had no Finance Leases during the reporting period.

15. Going concern

These accounts have been prepared on a going concern basis.

16. Contingent Liabilities

The Board and the management are not aware of any significant events that should be reported as contingent liabilities.

17. Significant events after the balance sheet date and Going Concern assumption.

The Board and the management are not aware of any significant events after the balance sheet date that might have any significant impact on the going concern assumption or have any significant impact on the validity and readability of these financial statements.

