Nonviolent Peaceforce, Inc.

Financial Statements

Years Ended December 31, 2025, and 2024

Nonviolent Peaceforce, Inc.

Contents

Tel: 314-889-1100
Fax: 314-889-1101
www.bdo.com

8001 Forsyth Blvd, Suite 900
St. Louis, MO 63105

Independent Auditor's Report

To the Board of Directors
Nonviolent Peaceforce, Inc.
St. Paul, Minnesota

Opinion

We have audited the financial statements of Nonviolent Peaceforce, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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

Tel: 314-889-1100
Fax: 314-889-1101
www.bdo.com

8001 Forsyth Blvd, Suite 900
St. Louis, MO 63105

is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

BDO USA, P.C.

June 17, 2026

Financial Statements

Nonviolent Peaceforce, Inc.

Statements of Financial Position

December 31,		**2025**		2024
Assets				
Current Assets				
Cash and cash equivalents	$	**1,869,956**	$	1,263,729
Investments		**883,664**		784,191
Grants and contributions receivable		**704,523**		2,037,593
Prepaid expenses		**34,453**		50,000
Total Current Assets		**3,492,596**		4,135,513
Fixed Assets				
Equipment		**137,160**		133,538
Less: Accumulated depreciation		**(95,176)**		(79,530)
Net Fixed Assets		**41,984**		54,008
Non-Current Assets				
Right-of-use asset		**434,557**		527,457
Grants and contributions receivable, net of current portion and discount of $0 and $48,631, respectively		**880,034**		771,369
Deposits		**26,741**		29,275
Total Non-Current Assets		**1,341,332**		1,382,109
Total Assets	$	**4,875,912**	$	5,517,622
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	$	**47,727**	$	14,846
Accrued vacation and payroll liabilities		**40,359**		44,483
Related party liabilities		**1,803,802**		140,110
Operating lease liability, current		**76,639**		70,795
Total Current Liabilities		**1,968,527**		270,234
Non-Current Liabilities				
Operating lease liability, net of current portion		**393,338**		487,578
Total Liabilities		**2,361,865**		757,812
Net Assets				
Without donor restrictions		**919,505**		1,653,404
With donor restrictions		**1,594,542**		3,106,406
Total Net Assets		**2,514,047**		4,759,810
Total Liabilities and Net Assets	$	**4,875,912**	$	5,517,622

See accompanying notes to financial statements.

Nonviolent Peaceforce, Inc.

Statements Of Activities and Change In Net Assets

	2025			2024		
Years ended December 31,	**Without Donor Restrictions**	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue						
Individual contributions	**$1,374,644**	**$ 145,979**	**$1,520,623**	$ 2,131,007	$ 1,832,418	$ 3,963,425
Foundation and corporate grants and contributions	**513,984**	**291,021**	**805,005**	236,657	388,028	624,685
Government grants	**358,439**	**-**	**358,439**	462,264	189,015	651,279
Contracts	**57,300**	**-**	**57,300**	64,888	-	64,888
Return on investment, net	**109,373**	**-**	**109,373**	85,955	-	85,955
Other revenue	**172,112**	**-**	**172,112**	60,907	-	60,907
Net assets released from donor restrictions	**1,948,864**	**(1,948,864)**	**-**	873,343	(873,343)	-
Total Support and Revenue	**4,534,716**	**(1,511,864)**	**3,022,852**	3,915,021	1,536,118	5,451,139
Expenses						
Program Services	**4,382,414**	**-**	**4,382,414**	3,222,257	-	3,222,257
Supporting services:						
Management and general	**195,872**	**-**	**195,872**	344,087	-	344,087
Fundraising	**690,329**	**-**	**690,329**	733,992	-	733,992
Total Supporting Services	**886,201**	**-**	**886,201**	1,078,079	-	1,078,079
Total Expenses	**5,268,615**	**-**	**5,268,615**	4,300,336	-	4,300,336
Change in Net Assets	**(733,899)**	**(1,511,864)**	**(2,245,763)**	(385,315)	1,536,118	1,150,803
Net Assets, beginning of year	**1,653,404**	**3,106,406**	**4,759,810**	2,038,719	1,570,288	3,609,007
Net Assets, end of year	**$ 919,505**	**$1,594,542**	**$2,514,047**	$ 1,653,404	$3,106,406	$ 4,759,810

See accompanying notes to financial statements.

Nonviolent Peaceforce, Inc.

Statements of Functional Expenses

Year Ended December 31, 2025

		Supporting Services			
	Program Services	Management and General	Fundraising	Total Supporting Services	**Total**
Salaries - US staff	$ 1,325,671	$ -	$ 290,717	$ 290,717	**$ 1,616,388**
Contributions to NP AISBL and affiliates	2,100,000	-	-	-	**2,100,000**
Professional services	279,811	92,286	35,401	127,687	**407,498**
Travel	47,156	789	27,079	27,868	**75,024**
Occupancy expense	197,550	(203)	51,429	51,226	**248,776**
Benefits	111,968	33,068	53,198	86,266	**198,234**
Payroll taxes	103,572	4,381	21,469	25,850	**129,422**
Other	195	5,597	-	5,597	**5,792**
Fee paid to NP AISBL	60,086	-	-	-	**60,086**
Postage and shipping	2,076	16	57,218	57,234	**59,310**
Meetings and training	42,842	632	12,033	12,665	**55,507**
Internet and telecommunications	42,739	12,597	30,773	43,370	**86,109**
Contracted employees	14,058	3,725	2,175	5,900	**19,958**
Copying and printing	17,019	1,256	63,395	64,651	**81,670**
Supplies	5,365	37	2,507	2,544	**7,909**
Insurance	-	19,382	-	19,382	**19,382**
Membership and registration fees	4,385	-	7,837	7,837	**12,222**
Advertising	22,348	-	24,901	24,901	**47,249**
Equipment expenses	5,573	2,151	21	2,172	**7,745**
Bank, credit card and exchange fees	-	4,511	10,176	14,687	**14,687**
Depreciation	-	15,647	-	15,647	**15,647**
Total	$ 4,382,414	$ 195,872	$ 690,329	$ 886,201	**$ 5,268,615**

See accompanying notes to financial statements.

Nonviolent Peaceforce, Inc.

Statements of Functional Expenses

Year Ended December 31, 2024

		Supporting Services			
	Program Services	Management and General	Fundraising	Total Supporting Services	**Total**
Salaries - US staff	$ 1,343,129	$ 103,771	$ 305,386	$ 409,157	**$ 1,752,286**
Contributions to NP AISBL and affiliates	700,000	-	-	-	**700,000**
Professional services	342,121	140,932	33,030	173,962	**516,083**
Travel	61,561	2,085	10,703	12,788	**74,349**
Occupancy expense	176,811	8,486	97,136	105,622	**282,433**
Benefits	101,855	14,756	33,541	48,297	**150,152**
Payroll taxes	103,054	13,524	21,648	35,172	**138,226**
Other	1,363	471	2	473	**1,836**
Fee paid to NP AISBL	91,098	-	-	-	**91,098**
Postage and shipping	3,456	14	47,071	47,085	**50,541**
Meetings and training	103,983	2,507	29,021	31,528	**135,511**
Internet and telecommunications	42,180	20,380	38,400	58,780	**100,960**
Contracted employees	77,917	619	418	1,037	**78,954**
Copying and printing	28,887	119	75,573	75,692	**104,579**
Supplies	13,081	1,056	1,208	2,264	**15,345**
Insurance	2,246	13,379	642	14,021	**16,267**
Membership and registration fees	7,130	1,512	5,106	6,618	**13,748**
Advertising	17,420	-	25,169	25,169	**42,589**
Equipment expenses	4,965	-	1,633	1,633	**6,598**
Bank, credit card and exchange fees	-	4,125	8,305	12,430	**12,430**
Depreciation	-	16,351	-	16,351	**16,351**
Total	$ 3,222,257	$ 344,087	$ 733,992	$ 1,078,079	**$ 4,300,336**

See accompanying notes to financial statements.

Nonviolent Peaceforce, Inc.

Statements of Cash Flows

Years ended December 31,		**2025**		2024
Cash Flows from Operating Activities				
Change in net assets	**$**	**(2,245,763)**	$	1,150,803
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
Depreciation		**12,024**		16,351
Unrealized gain		**(69,813)**		(42,415)
Realized gain		**-**		(8,683)
Discount on long-term receivables		**(48,631)**		10,088
Amortization of right-of-use asset		**92,900**		113,308
Decrease (increase) in:				
Related party receivables		**-**		6,101
Grants and contributions receivable		**1,301,782**		(986,760)
Prepaid expenses		**15,547**		35,121
Deposits		**2,534**		(8,464)
Decrease (increase) in:				
Accounts payable		**32,881**		(45,244)
Related party payable		**1,663,692**		140,110
Accrued vacation and payroll liabilities		**(4,124)**		(3,975)
Operating lease liability		**(88,396)**		(84,423)
Net Cash Provided by Operating Activities		**664,633**		291,918
Cash Flows from Investing Activities				
Purchase of investments		**(29,660)**		(31,844)
Proceeds from sale of investments		**-**		200,000
Net Cash (Used In) Provided by Investing Activities		**(29,660)**		168,156
Net Increase in Cash and Cash Equivalents		**634,973**		460,074
Cash and Cash Equivalents, beginning of year		**1,234,983**		774,909
Cash and Cash Equivalents, end of year	**$**	**1,869,956**	$	1,234,983

See accompanying notes to financial statements.

1. Summary of Significant Accounting Policies and General Information

Organization

Nonviolent Peaceforce, Inc. (the Organization) was incorporated on February 25, 2002 under the State of Minnesota's Nonprofit Corporations Act and is located in Minneapolis, Minnesota. The Organization serves as a United States fundraising office for Nonviolent Peaceforce (NP) a global nonprofit organization whose purpose is to increase the safety of civilians through trained unarmed civilian peacekeepers and began programming in the United States in 2021. In partnership with local groups, these peacekeepers apply proven nonviolent strategies to protect human rights, deter violence, and help create space for local peacekeepers to carry out their work. The US office is responsible for advocacy, outreach, communications, education, private philanthropy and community safety programming in the United States. NP's head office is located in Geneva, Switzerland, and along with the US office in Minneapolis, NP has offices in Brussels, Belgium (NP AISBL), the Philippines, Indonesia, Sudan, Ukraine, South Sudan, Iraq, and Myanmar. NP currently has active operations in South Sudan, Sudan, Iraq, Myanmar, Indonesia, Thailand, Ukraine, the United States and the Philippines.

Basis of presentation

The accompanying financial statements are presented on the accrual basis of accounting, and in accordance with accounting principles generally accepted in the United States of America (GAAP) related to nonprofit entities. As such, net assets are reported within two net asset classifications: without donor restrictions and with donor restrictions. Descriptions of the two net asset categories are as follows:

- **Net Assets without Donor Restrictions -** Net assets available for use in general operations and not subject to donor restrictions are recorded as "net assets without donor restrictions". Net assets set aside solely through the actions of the Board are referred to as Board Designated and are also reported as net assets without donor restrictions.
- **Net Assets with Donor Restrictions -** Net assets may be subject to donor-imposed stipulations that are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor imposed restrictions are released when the restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue without donor restrictions when the assets are placed in service.

Cash and cash equivalents

The Organization considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents. Bank deposit accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of $250,000. At times during the year, the Organization maintains cash balances in excess of the FDIC insurance limits.

Investments

Investments are recorded at their readily determinable fair value. Interest, dividends, realized and unrealized gains and losses are included in investment return, which is presented net of investment expenses paid to external investment advisors, in the accompanying Statement of Activities and Change in Net Assets.

Investments acquired by gift, such as donated securities, are recorded at their fair value at the date of the gift. The Organization's policy is to liquidate all gifts of investments as soon as possible after the gift.

Grants and contributions receivable

Grants and contributions receivable include unconditional promises to give that are expected to be collected in future years. Unconditional promises to give that come due in one year or greater, are reported at the present value of their net realizable values, using the risk-free rates as of the date of the statement of financial position. Unconditional promises to give that come due in one year or less are reported at net realizable value.

Fixed assets

Fixed assets in excess of $1,000 are capitalized and stated at cost. Fixed assets are depreciated on a straight-line basis over the estimated useful lives of the related assets, generally three to five years. The cost of maintenance and repairs is recorded as expenses are incurred. Depreciation expense for the years ended December 31, 2025 and 2024 totaled $15,647 and $16,351, respectively.

Income taxes

The Organization is exempt from Federal income tax under Section 501(a) of the Internal Revenue Code (IRC), as an organization described in IRC Section 501(c)(3). Accordingly, the Organization is generally not subject to income taxation under the current income tax laws. The Organization is not a private foundation.

The Organization accounts for uncertainty in incomes taxes using the provisions of Accounting Standards Codification (ASC) 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. A recognized tax position is measure at the largest amount of benefit that has a greater than 50% likelihood of being realized upon settlement. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. The Organization recognizes interest and/or penalties related to income tax matters in income tax expense and did not have any amount accrued for interest and penalties at December 31, 2025 and 2024.

The Organization files informational returns with the U.S. federal government. The organization is no longer subject to U.S. federal tax examinations for years prior to 2022.

Revenue

Contributions and grants

The Organization receives contributions, including unconditional promises to give. Contributions and grants are recognized in the appropriate category of net assets in the period received. The Organization performs an analysis of the individual contribution or grant to determine if the revenue streams follow the contribution rules or if they should be recorded as an exchange transaction depending upon whether the transactions are deemed reciprocal or nonreciprocal under ASU 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made.*

For contributions and grants qualifying under the contribution rules, revenue is recognized upon notification of the award and satisfaction of all conditions, if applicable. Conditional promises to give are not recognized until the conditions on which they depend are substantially met or barriers to recognition have been achieved. Contributions and grants qualifying as contributions that are unconditional that have donor restrictions are recognized as "without donor restrictions" only to the extent of actual expenses incurred in compliance with the donor-imposed restrictions and satisfaction of time restrictions; such funds in excess of expenses incurred are shown as net assets with donor restrictions in the accompanying financial statements.

Contributions and grants qualifying as conditional contributions contain a right of return and a barrier. Revenue is recognized when the condition or conditions are satisfied. Certain grants and awards are for direct and indirect program costs. These transactions are nonreciprocal and recognized as contributions when the revenue becomes unconditional. Funds received in advance of the incurrence of qualifying expenditures are recorded as a refundable advance. The Organization did not have any refundable advances or unrecognized conditional awards as of December 31, 2025 and 2024.

In addition, the Organization has obtained funding source agreements related to conditional contributions, such as Federal awards from the U.S. Government, which will be received in future years. The Organization’s unrecognized conditional contributions to be received in future years was zero as of December 31, 2025 and 2024.

Revenue from contracts with customers

The Organization’s services fees are the most significant revenue streams that are treated as exchange transaction revenue following ASC Topic 606. Revenue from contracts with customers is recorded when the performance obligations are met. The Organization has elected to opt out of all (or certain) disclosures not required for nonpublic entities. Transaction price is based on cost and/or sales price. Amounts received in advance of satisfying performance obligations are recorded as deferred revenue. The Organization’s contracts with customers generally have initial terms of one year or less.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Advertising

The Organization expenses advertising costs as incurred. Advertising expense was $47,249 and $42,589 for the years ended December 31, 2025 and 2024, respectively.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized by function in the accompanying statements of functional expenses.

Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses directly attributed to a specific functional area of the Organization are reported as direct expenses to the programmatic area and those expenses that benefit more than one function are allocated on a basis of actual expenditures or estimated time and effort.

Investment risks and uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 17, 2026, the date the financial statements were issued.

2. Investments and Fair Value

In accordance with FASB ASC 820, *Fair Value Measurement*, the Organization has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Investments recorded in the Statement of Financial Position are categorized based on the inputs to valuation techniques as follows:

Level 1 **-** These are investments where values are based on unadjusted quoted prices for identical assets in an active market the Organization has the ability to access.

Level 2 - These are investments where values are based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or model-based valuation techniques that utilize inputs that are observable either directly or indirectly for substantially the full-term of the investments.

Level 3 - These are investments where inputs to the valuation methodology are unobservable and significant to the fair value measurement.

As of December 31, 2025 and 2024, the Organization has an investment in a balanced collective investment fund. Net asset values of pooled separate accounts are not publicly quoted. FASB ASC 820 allows net asset value to serve as an estimate of fair value of pooled separate accounts. ASC 820 goes on to state that where NAV is allowed to be used as an estimate of fair value, if the reporting entity has the ability to redeem its investment at NAV as of the measurement date, the investment shall be categorized as a Level 2 fair value measurement. The Organization has determined that these pooled separate accounts can be redeemed at net asset value.

NAV or its equivalent is the value per share or value of ownership interest in partner's capital, as provided by the fund, whose financial statements are prepared in a manner consistent with measurement principles of an investment company or that have the attributes of an investment company. In many instances, NAV will not equal fair value that would be calculated pursuant to the Fair Value Measurement Topic.

The table below summarizes investments, which are measured at fair value on a recurring basis, by level within the fair value hierarchy as of December 31, 2025.

	Level 1	Level 2	Level 3	Total
Investments:				
Investments Measured in NAV per Practical Expedient	$ -	$ 883,664	$ -	$ 883,664

The table below summarizes investments, which are measured at fair value on a recurring basis, by level within the fair value hierarchy as of December 31, 2024.

	Level 1	Level 2	Level 3	Total
Investments:				
Investments Measured in NAV per Practical Expedient	$ -	$ 784,191	$ -	$ 784,191

Included in investment return are the following:

Years ended December 31,		2025		2024
Interest and dividends	$	**41,566**	$	34,994
Unrealized gain		**68,115**		42,415
Realized gain		**-**		8,683
Investment expenses provided by external investment advisors		**(308)**		(137)
Total Investment Return, Net of Investment Expenses	$	**109,373**	$	85,955

3. Grants and Contributions Receivable

Contributors to the Organization have made unconditional written promises to give, of which $1,584,558 and $2,886,339, remained due and outstanding as of December 31, 2025 and 2024, respectively. Amounts due beyond one year of the statement of financial position date have been recorded at the present value of the estimated cash flows, using a discount rate of 3.59% and 4.16% at December 31, 2025 and 2024, respectively.

Following is a schedule of amounts due, by year:

December 31,		2025		2024
Less than one year	$	**1,488,157**	$	2,066,339
One to five years		**96,400**		820,000
Total		**1,584,557**		2,886,339
Less: Allowance to discount balance to present value		**-**		(48,631)
Net Receivables	$	**1,584,557**	$	2,837,708

4. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following:

December 31,		2025		2024
Subject to passage of time	$	**1,584,557**	$	2,857,592
Subject to expenditure for specified purpose:				
Asian American Foundation		**-**		26,304
Other programs		**-**		9,697
Advocacy		**-**		-
NYC Training		**-**		25,835
Rural Minnesota		**-**		176,993
Subtotal		**-**		238,829
Endowment to be invested in perpetuity		**9,985**		9,985
Total Net Assets with Donor Restrictions	$	**1,594,542**	$	3,106,406

The following net assets with donor restrictions were released from donor restrictions by incurring expenses (or through the passage of time) which satisfied the restricted purposes specified by the donors:

Years ended December 31,	**2025**	2024
Purpose restrictions accomplished		
NYC Training	$ **25,835**	$ 5,943
Rural Minnesota	**176,993**	303,064
Other	**9,697**	11,457
Asian American Foundation	**26,304**	48,696
Advocacy	**-**	15,000
Timing restrictions accomplished	**1,710,035**	489,183
Total Net Assets Released from Donor Restrictions	$ **1,948,864**	$ 873,343

5. Liquidity and Availability

Financial assets available for use for general expenditures within one year of the Statement of Financial Position date comprise the following:

December 31,	**2025**	2024
Cash and cash equivalents	$ **1,869,956**	$ 1,234,983
Investments	**883,664**	784,191
Grants and contributions receivable, current	**704,523**	2,066,339
Subtotal Financial Assets Available Within One Year	**3,458,143**	4,085,513
Less: Donor restricted funds	**(9,985)**	(9,985)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ **3,448,158**	$ 4,075,528

The Organization has a policy to structure its financial assets to be available and liquid as its obligations become due. Management routinely monitors liquidity and available resources as part of the Organization's regular reporting cycle.

6. Lease Commitments

The Organization follows FASB ASC 842 for leases. The Organization has elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to all relevant asset classes. The Organization has also elected to use a risk-free rate as the lease discount rate for all leases as allowed under FASB ASC 842.

The Organization leases office space in Minneapolis, Minnesota under a seven-year non- cancelable agreement that commenced in November 2023. The lease requires escalating monthly rent payments.

The Organization also had a lease for office space in Washington, D.C. that expired in May 2024.

The Organization had an office lease in New York, New York that expired on March 31, 2023.

Cash paid for amounts in the measurement of operating lease liabilities was $207,888 and $187,579 for the years ended December 31, 2025 and 2024, respectively. As of December 31, 2025, the weighted-average remaining lease term and rate for operating leases is 5.25 years and 4.75%, respectively. As of December 31, 2024, the weighted-average remaining lease term and rate for operating leases is 6.25 years and 4.75%, respectively .

The following is a schedule of the future minimum lease payments:

Year Ending December 31,		
2026	$	97,407
2027		97,708
2028		101,338
2029		104,968
Thereafter		132,492
Total		533,913
Less: Imputed interest		63,936
Less: Current portion		76,639
Long-Term Portion	$	393,338

Rent expense was $166,323 and $202,670 for the years ended December 31, 2025 and 2024, respectively.

7. Related Parties

As described in Note 1, Nonviolent Peaceforce, Inc. (NPUS) is part of a global organization. Nonviolent Peaceforce entities are comprised of the following, managed under a group structure governed by one Board of Directors:

- Nonviolent Peaceforce Inc., 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.
- 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.

Program operations undertaken under two legal entities NP-AISBL and NP International comprise country programme offices in South Sudan based in Juba (NPSS), the Philippines based in Mindanao (NPPH), Iraq based in Erbil (NPIQ), Myanmar based in Yangon (NPMY), Sudan based in El Fasher, Ukraine (Odesa), Indonesia (Banda Aceh) and United States based in Minnesota and New York. The Headquarters of the Group are located in Geneva, Switzerland while the United States office is based at Minneapolis, Minnesota. Both offices are responsible for program management and coordination, fundraising, communication, and administration.

During 2022, NPUS loaned Nonviolent Peaceforce International $400,000 to cover operating costs. The loan was interest free and was to be re-paid by December 31, 2022. NPUS forgave $175,000 of the loan and rolled it into their 2022 operating budget as funds granted to affiliates. The remaining balance of $225,000 was forgiven in 2023.

Contributions were pledged to related parties for program expenses (including the loan forgiveness) for the year ended December 31, 2025 and 2024 was $2,100,000 and $700,000, respectively. At December 31, 2025, the Organization had related party payables of $1,632,776 and $171,026 due to Nonviolent Peaceforce AISBL and Nonviolent Peaceforce International, respectively. At December 31, 2024, the Organization had related party payables of $107,025 and $33,085 due to Nonviolent Peaceforce AISBL and Nonviolent Peaceforce International, respectively .

8. Contingency

The Organization receives grants from various agencies of the United States Government. Such grants are subject to audit under the provisions of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

The ultimate determination of amounts received under the United States Government grants is based upon the allowance of costs reported to and accepted by the United States Government as a result of the audits. Audits in accordance with the applicable provisions have been completed for all required fiscal years through 2025. The Organization did not meet the threshold to require an audit under Uniform Guidance for the year ended December 31, 2025 and 2024.