

## **Independent Auditor's Report**

May 17, 2009

To: Mr. Kensuke Onishi  
Chairperson  
Peace Winds Japan

From: Representative and Engagement Partner: Shigeki Ebisui, CPA, MMPG·AMAC & Co.

This is to state that this auditing firm has audited the following financial statements of the Specified Nonprofit Corporation - Peace Winds Japan (the "Corporation") for the 10th fiscal year from February 1, 2008 to January 31, 2009.

1. Statement of revenues and expenditures, statement of net assets, and balance sheet of general accounts
2. Statement of revenues and expenditures, statement of net assets, and balance sheet of income of profit-making accounts
3. Combined statement of revenues and expenditures
4. Combined statement of net assets
5. Combined balance sheet
6. List of assets of general accounts and profit-making accounts

These financial statements are the responsibility of the Corporation's management. Our responsibility is to express our opinion on these financial statements as an independent auditor.

We conducted our audit in accordance with generally accepted auditing standards of Japan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presented fairly, in all material respects, the financial position of the Corporation as of January 31, 2009 and the results of its operations for the 8th fiscal year from February 1, 2008 to January 31, 2009.

Our firm and the engagement partners do not have any financial interest in the Corporation for which disclosure is required under the provisions of the Certified Public Accountants Law of Japan

ENDNOTE

**3. VolAg Report Data**  
**SUPPORT, REVENUE AND EXPENSES**

**Balance Sheet Data Summary**

Currency Rate: 1\$= ¥89.81

		YEN		US\$		
USAID Term	PWJ Term					
<b>PRIVATE AND OTHER SUPPORT</b>	Revenue					
11		Private Contributions (a)	452,982,736	5,043,790	←	Overseas programs(US\$) 1,941,507 Overseas programs(%) 91% (*1)
12		Subgrants	0	0		
13		Privately Donated Goods and Equipment (b)	1,283,470	14,291	←	13,862 97% (*2)
14		Privately Donated Services	0	0		
15		Private Revenue (c )	132,591,592	1,476,357	←	871,051 59% (*3)
16		Foreign Government Support	0	0		
17		International Organization Support (d)	521,484,949	5,806,535	←	5,806,535 100%
18		Domestic Government Support (e)	123,111,411	1,370,798	←	1,370,798 100%
19		<b>Total Private and Othe Support/Total Revenue</b>	<b>1,231,454,158</b>	<b>13,711,771</b>		
20		<b>Total Support and Revenue</b>	<b>1,231,454,188</b>	<b>13,711,771</b>		
<b>EXPENSES</b>	Expenditures			0		
21		Overseas Program Expenses (f)	898,437,038	10,003,753		
22		Domestic Program Expenses (g)	67,964,265	756,756		
23		Administrative and Management Expenses (h)	39,681,655	441,840		
24		Fundraising Expenses (i)	21,537,092	239,807		
25		<b>Total Expenses</b>	<b>1,027,620,050</b>	<b>11,442,156</b>		

The (\*1), (\*2), and (\*3) are based on the following calculation:

(\*1)=(特定目的寄付金収入 Designated donations (a)+助成金収入 Grants from foundations (a)+その他事業収入 Partnership program income and other income (a))/(一般寄付金収入 General donations (a)+特定目的寄付金収入 Designated donations (a)+助成金収入 Grants from foundations (a)+その他事業収入 Partnership p

(\*2)=(telephone card donation + airline mileage point donation)/(total amount of 物品・現物等寄付収入 In-kind donation(b))\*100

(\*3)=(Total Revenue of Profit-making)/(Total Revenue of Profit-making+会費収入 Membership fees (c )+固定資産売却収入 Sales of fixed assets (c )+預金利息収入 Interest earned (c )+雑収入 Miscellaneous income (c ) of General Account+保証金返還収入 Restitution of deposit (c ))\*100

## 6. Balance Sheet Data

### 3. VolAg Report Data SUPPORT, REVENUE AND EXPENSES

Currency Rate: 1\$= ¥89.81

	YEN	US\$
USAID/PWJ Terms		
<b><u>ASSETS</u></b>		
	<b>CURRENT ASSETS</b>	
1 Cash and equivalents (j)	449,528,014	5,005,323
2 Accounts receivable (k)	6,344,540	70,644
3 Short-term inventory (l)	5,987,958	66,674
4 Short-term investments	0	0
5 Prepaid expenses (m)	423,011	4,710
6 Other current assets (n)	3,518,835	39,181
7 <b>TOTAL CURRENT ASSETS</b>	<b>465,802,358</b>	<b>5,186,532</b>
	<b>FIXED ASSETS</b>	
8 FIXED ASSETS, NET OF DEPRECIATION (o)	20,539,844	228,702
9 LONG-TERM INVENTORY	0	0
10 LONG-TERM INVESTMENTS	0	0
11 OTHER ASSETS	0	0
	<b>TOTAL FIXED ASSETS</b>	<b>228,702</b>
12 <b>TOTAL ASSETS</b>	<b>486,342,202</b>	<b>5,415,234</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
	<b>CURRENT LIABILITIES</b>	
13 Accounts payable (p)	7,306,925	81,360
14 Deferred revenue	0	0
15 Other current liabilities (q)	81,437,790	906,779
16 <b>TOTAL CURRENT LIABILITIES</b>	<b>88,744,715</b>	<b>988,139</b>
	<b>LIABILITIES</b>	
17 LONG-TERM LIABILITIES (r)	6,188,123	68,902
	<b>TOTAL LIABILITIES(Current Liabilities+Long-Term Liabilities)</b>	
18 <b>Liabilities+Long-Term Liabilities)</b>	<b>94,932,838</b>	<b>1,057,041</b>
19 Permanently restricted net assets	0	0
20 Temporarily restricted net assets	0	0
21 Unrestricted net assets (s)	391,409,364	4,358,193
22 <b>TOTAL NET ASSETS</b>	<b>391,409,364</b>	<b>4,358,193</b>
23 <b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>486,342,202</b>	<b>5,415,234</b>

第10期事業年度 特定非営利活動に係る事業 収支計算書

Statement of Revenues and Expenditures -Summary -

自平成20年2月1日 至平成21年1月31日 For the year ended January 31, 2009

Peace Winds Japan (Currency: Japanese yen)

特定非営利活動法人 ビースウインズ・ジャパン

(単位:円)

科目	General Account	Profit-making	Total
I. 収入の部 Revenue			
1. 事業収入 Operational revenue			
会費収入 Membership fees (c)	50,563,000		50,563,000
一般寄付金収入 General donations (a)	40,821,299		40,821,299
特定目的寄付金収入 Designated donations (a)	25,724,099		25,724,099
物品・現物等寄付収入 In-kind donation (b)	1,283,470		1,283,470
政府からの補助金収入 Subsidies from Japanese government	123,111,411		123,111,411
国際機関からの補助金収入 Grants from UN agencies (d)	521,484,949		521,484,949
助成金収入 Grants from foundations (a)	360,445,408		360,445,408
その他事業収入 Partnership program income and other income (a)	25,991,930		25,991,930
収益事業収入 For-profit program income (c)		78,345,411	78,345,411
2. その他収入 Other revenue			
固定資産売却収入 Sales of fixed assets (c)	935,466		935,466
預金利息収入 Interest earned (c)	404,996	1,339	406,335
雑収入 Miscellaneous income (c)	2,334,050	7,330	2,341,380
<b>当期収入合計 Total Revenue</b>	<b>1,153,100,078</b>	<b>78,354,080</b>	<b>1,231,454,158</b>
II. 支出の部 Expenditures			
1. 事業費 Project expenditures			
(1)緊急人道支援・復興開発支援 Emergency relief, reconstruction, and development assistance			
イラク事業 Iraq program (f)	444,957,935		444,957,935
アフガニスタン事業 Afghanistan program (f)	60,320,279		60,320,279
リベリア事業 Liberia program (f)	76,969,754		76,969,754
スーダン事業 Sudan program (f)	124,159,024		124,159,024
東ティモール事業 East Timor program (f)	19,018,126		19,018,126
モンゴル事業 Mongolia program (f)	668,000		668,000
ミャンマー事業 Manmar program (f)	98,374,293		98,374,293
国内災害事業 Domestic disaster response program (g)	4,555,295		4,555,295
海外事業共通費 Program unit expenditure (h)	5,569,006		5,569,006
(2)広報活動・募金活動・調査研究 Advocacy, fundraising and research			
国内事業(東京事務局) Advocacy, fundraising and research (Tokyo office) (i)	15,928,003		15,928,003
国内事業(尾道事務所) Advocacy, fundraising and research (Onomichi office) (i)	5,477,137		5,477,137
米国活動事務所経費負担 (i) Peace Winds America operational expenditures	131,952		131,952
(3)収益事業 For-profit program expenditures			
収益事業 For-profit program expenditures (g)		39,540,003	39,540,003
2. 東京事務局運営費 General and administrative expenses in Tokyo			
東京事務局運営費 General and administrative expenses in Tokyo (h)	33,290,082		33,290,082
3. 販売費一般管理費 Selling, general and administrative expenses (g)		21,279,743	21,279,743
4. その他支出 Other expenses			
助成金返還額 Restitution of grants from foundations (f)	49,586,051		49,586,051
支払利息 Interest paid (h)	802,192		802,192
雑損失支出 Miscellaneous expenses (h)	20,375		20,375
為替差損 foreign exchange loss (f)	24,383,576		24,383,576
収益事業その他支出 For-profit program other expenses (g)		2,589,224	2,589,224
<b>当期支出合計 Total Expenditures</b>	<b>964,211,080</b>	<b>63,408,970</b>	<b>1,027,620,050</b>
当期収支差額 Net Expenses	188,888,998	14,945,110	203,834,108
前期繰越収支差額 Net Revenues, beginning of year	227,682,707	△ 10,447,130	217,235,577
次期繰越収支差額 Net Revenues, end of year	416,571,705	4,497,980	421,069,685

第10期事業年度 特定非営利活動に係る事業 収支計算書

Statement of Revenues and Expenditures -Summary -

自平成20年2月1日 至平成21年1月31日 For the year ended January 31, 2009

Peace Winds Japan (Currency: US\$)

特定非営利活動法人 ビース ウィンズ・ジャパン

1\$=89.81

科目	General Account (\$)	Profit-making (\$)	Total (\$)
<b>I. 収入の部 Revenue</b>			
1. 事業収入 Operational revenue			
会費収入 Membership fees (c)	563,000		563,000
一般寄付金収入 General donations (a)	454,530		454,530
特定目的寄付金収入 Designated donations (a)	286,428		286,428
物品・現物等寄付収入 In-kind donation (b)	14,291		14,291
政府からの補助金収入 Subsidies from Japanese government	1,370,798		1,370,798
国際機関からの補助金収入 Grants from UN agencies (d)	5,806,535		5,806,535
助成金収入 Grants from foundations (a)	4,013,422		4,013,422
その他事業収入 Partnership program income and other income (a)	289,410		289,410
収益事業収入 For-profit program income (c)	0	872,346	872,346
2. その他収入 Other revenue	0		
固定資産売却収入 Sales of fixed assets (c)	10,416		10,416
預金利息収入 Interest earned (c)	4,509	15	4,524
雑収入 Miscellaneous income (c)	25,989	82	26,070
<b>当 期 収 入 合 計 Total Revenue</b>	<b>12,839,328</b>	<b>872,443</b>	<b>13,711,771</b>
<b>II. 支出の部 Expenditures</b>			
1. 事業費 Project expenditures			
(1)緊急人道支援・復興開発支援 Emergency relief, reconstruction, and development assistance			
イラク事業 Iraq program (f)	4,954,436		4,954,436
アフガニスタン事業 Afghanistan program (f)	671,643		671,643
リベリア事業 Liberia program (f)	857,029		857,029
スーダン事業 Sudan program (f)	1,382,463		1,382,463
東ティモール事業 East Timor program (f)	211,760		211,760
モンゴル事業 Mongolia program (f)	7,438		7,438
ミャンマー事業 Manmar program (f)	1,095,360		1,095,360
国内災害事業 Domestic disaster response program (g)	50,721		50,721
海外事業共通費 Program unit expenditure (h)	62,009		62,009
(2)広報活動・募金活動・調査研究 Advocacy, fundraising and research			
国内事業(東京事務局) Advocacy, fundraising and research (Tokyo office) (i)	177,352		177,352
国内事業(尾道事務所) Advocacy, fundraising and research (Onomichi office) (i)	60,986		60,986
米国活動事務所経費負担 (i) Peace Winds America operational expenditures	1,469		1,469
(3)収益事業 For-profit program expenditures			
収益事業 For-profit program expenditures (g)		440,263	440,263
2. 東京事務局運営費 General and administrative expenses in Tokyo		0	
東京事務局運営費 General and administrative expenses in Tokyo (h)	370,672	0	370,672
3. 販売費一般管理費 Selling, general and administrative expenses (g)		236,942	236,942
4. その他支出 Other expenses		0	
助成金返還額 Restitution of grants from foundations (f)	552,122	0	552,122
支払利息 Interest paid (h)	8,932	0	8,932
雑損失支出 Miscellaneous expenses (h)	227	0	227
為替差損 foreign exchange loss (f)	271,502	0	271,502
収益事業その他支出 For-profit program other expenses (g)		28,830	28,830
<b>当 期 支 出 合 計 Total Expenditures</b>	<b>10,736,121</b>	<b>706,035</b>	<b>11,442,156</b>
Net Expenses	2,103,207	166,408	2,269,615
前期繰越収支差額 Net Revenues, beginning of year	2,535,160	-116,325	2,418,835
次期繰越収支差額 Net Revenues, end of year	4,638,367	50,083	4,688,450

第10期事業年度 特定非営利活動に係る事業 貸借対照表  
BALANCE SHEET

平成21年1月31日現在 As of January 31, 2009

Peace Winds Japan (Currency: Japanese yen)

科目	General Account	Profit-making Projects Account	Total	科目	General Account	Profit-making Project Account	Total
<b>I 資産の部 Assets</b>				<b>II 負債の部 Liabilities</b>			
1.流動資産 Current assets				1.流動負債 Current liabilities			
現金預金 Cash (Tokyo) (j)	362,741,652	19,190,753	381,932,405	未払金 Accrued payment (p)	7,306,925		7,306,925
海外現金預金 Cash (Overseas offices) (j)	67,595,609		67,595,609	前受金 Unearned revenue (q)		5,947	5,947
商品 Goods for sale (l)		5,987,958	5,987,958	未払費用 Accrued payment (q)	539,178	2,405,100	2,944,278
未収入金 Accounts receivable (n)	2,390,411		2,390,411	未払消費税等 Accrued payment (q)	256,813	1,012,087	1,268,900
売掛金 Accounts receivable (k)		6,344,540	6,344,540	預り金 Accounts payable (q)	27,218,665		27,218,665
他会計立替金 Profit making projects account (n)	17,614,179		17,614,179	他会計仮受金 General account (a)		17,614,179	17,614,179
内部取引消去 Internal transaction (n)			△ 17,614,179	内部取引消去 Internal transaction (q)			△ 17,614,179
立替金 Advance payment (n)	1,121,424		1,121,424	短期借入金 Short-term loans (q)	50,000,000		50,000,000
前払金 Prepaid expense (m)	418,500		418,500	流動負債計 Current liabilities Total			88,744,715
仮払金 Advance payment (n)	7,000		7,000	2.固定負債 Fixed liabilities			
前払費用 Prepaid expenses (m)	4,511		4,511	退職給与引当金 Retirement and severance benefits (r)	6,188,123		6,188,123
流動資産合計 Total Current Assets			465,802,358	固定負債計 Fixed liabilities Total			6,188,123
2.固定資産 Fixed Assets				負債合計 Liabilities Total	91,509,704	21,037,313	94,932,838
建物構築物 Buildings and structures (o)	651,885		651,885	III 正味財産の部 Net Assets			
車両運搬具 Automotive equipment (o)	5,995,483		5,995,483	1.正味財産 Net assets			
工具器具備品 Tools, furniture and fixtures (o)	6,613,870	17,262	6,631,132	正味財産 Net assets (s)	380,018,655	11,390,709	391,409,364
電話加入権 Telephone rights (o)	308,952	76,440	385,392	[うち当期正味財産増加額]	174,281,702	6,353,693	
商標権 Trademark (o)	1,418,383	811,069	2,229,452	正味財産合計	380,018,655	11,390,709	391,409,364
ソフトウェア Software (o)	318,500		318,500	負債及び正味財産合計	471,528,359	32,428,022	486,342,202
差入保証金 Deposit (o)	3,698,000		3,698,000				
権利金 Deposit (o)	630,000		630,000				
固定資産合計 Total Fixed Assets			20,539,844				
資産合計 Total Assets			486,342,202				

第10期事業年度 特定非営利活動に係る事業 貸借対照表  
BALANCE SHEET

平成21年1月31日現在 As of January 31, 2009

Peace Winds Japan (Currency: US\$)

1\$=89.81

科目	General Account (\$)	Profit-making Projects Account(\$)	Total (\$)	科目	General Account (\$)	Profit-making Project Account (\$)	Total (\$)
<b>I 資産の部 Assets</b>				<b>II 負債の部 Liabilities</b>			
<b>1.流動資産 Current assets</b>				<b>1.流動負債 Current liabilities</b>			
現金預金 Cash (Tokyo) (j)	4,038,990	213,682	4,252,672	未払金 Accrued payment (p)	81,360		81,360
海外現金預金 Cash (Overseas offices) (j)	752,651	0	752,651	前受金 Unearned revenue (q)	0	66	66
商品 Goods for sale (l)		66,674	66,674	未払費用 Accrued payment (q)	6,004	26,780	32,784
未収入金 Accounts receivable (n)	26,616	0	26,616	未払消費税等 Accrued payment (q)	2,860	11,269	14,129
売掛金 Accounts receivable (k)		70,644	70,644	預り金 Accounts payable (q)	303,069		303,069
他会計立替金 Profit making projects account (n)	196,127	0	196,127	他会計仮受金 General account (q)	0	196,127	196,127
内部取引消去 Internal transaction (n)		0	-196,127	内部取引消去 Internal transaction (q)	0		-196,127
立替金 Advance payment (n)	12,487	0	12,487	短期借入金 Short-term loans (q)	556,731		556,731
前払金 Prepaid expense (m)	4,660	0	4,660				
仮払金 Advance payment (n)	78	0	78	流動負債計 Current liabilities Total	950,024	234,242	988,139
前払費用 Prepaid expenses (m)	50	0	50				
流動資産合計 Total Current Assets	5,031,659	351,000	5,186,532	<b>2.固定負債 Fixed liabilities</b>			
<b>2.固定資産 Fixed Assets</b>	0			退職給与引当金 Retirement and severance benefits (r)	68,902		68,902
建物構築物 Buildings and structures (o)	7,258		7,258	固定負債計 Fixed liabilities Total	68,902		68,902
車両運搬具 Automotive equipment (o)	66,757		66,757	負債合計 Liabilities Total	1,018,926	0	1,057,041
工具器具備品 Tools, furniture and fixtures (o)	73,643	192	73,835				
電話加入権 Telephone rights (o)	3,440	851	4,291	<b>III 正味財産の部 Net Assets</b>			
商標権 Trademark (o)	15,793	9031	24,824	<b>1.正味財産 Net assets</b>			
ソフトウェア Software (o)	3,546		3,546	正味財産 Net assets (s)	4,231,362	126,831	4,358,193
差入保証金 Deposit (o)	41,176		41,176	[うち当期正味財産増加額]	1,940,560	70,746	
権利金 Deposit (o)	7,015		7,015				
固定資産合計 Total Fixed Assets	218,628	10,074	228,702	正味財産合計	4,231,362	126,831	4,358,193
資産合計 Total Assets	5,250,287	361,074	5,415,234	負債及び正味財産合計	5,250,288	126,831	5,415,234