

**PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION**

(A company limited by guarantee and not having a share capital)

Charity Registration Number 1101016

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2004

## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

### Report of the trustees for the year ended 31 December 2004

The trustees, who are also directors of the charity for the purposes of the Companies Acts, submit their annual report and audited financial statements for the year ended 31 December 2004.

#### Legal Status

The organisation is a charitable company limited by guarantee. It was incorporated with Companies House registration number 3912587 under a Memorandum of Association on 19 January 2000 and is governed under its Articles of Association. It was registered with the Charity Commission on 3 December 2003 with charity number 1101016.

#### Objects

On 31 August 2004, the objects of the charity were amended by special resolution to the following;

'to promote human rights for the benefit of the public by

1. Securing the enforcement of human rights law and promoting the sound administration of human rights law through accompanying and observing persons from organisations promoting human rights and preventing human rights abuses and people whose lives are in danger from the work they do provided that this work does not extend to promoting a political purpose (including a change in the law or government policy or the administrative decisions of the government authorities); and

2. Raising awareness of human rights and human rights abuses provided that this work does not extend to promoting a political purpose (including a change in the law or government policy or the administrative decisions of government authorities).

For the purposes of this object 'human rights' means the abolition of torture, slavery, forced labour, extra-judicial killing (such as genocide) and those rights secured under or by virtue of:

- a. Legislation adopted in the country in which the rights are being promoted by the Charity or;
- b. International law (more particularly the Universal Declaration of Human Rights and the International Covenant of Civil and Political Rights) having effect in the country in which the rights are being promoted by the Charity'

These objects are, in part, pursued by supporting the projects of Peace Brigades International, a U.S.A non-profit organisation registered as an overseas company registered number (FCO19368) in the United Kingdom, under s. 691 of the Companies Act 1985.

#### Advisers

In April 2005 the trustees appointed Critchleys Chartered Accountants of Greyfriars Court, Paradise Square, Oxford, OX1 1BE to act as first auditors to the charity.

The company's bankers continue to be the Co-operative Bank at 62-64 Southampton Row, Holborn, London WC1B 4ND

#### Review

During the year ended 31 December 2004, the activities of the organisation resulted in net outgoing resources of £48. This resulted in total funds (restricted and unrestricted) of £42,866 being carried forward at 31 December 2004.

Movements in fixed assets are set out in note 4.

## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

### Report of the trustees for the year ended 31 December 2004 - continued

#### Review - continued

Total expenditure of the organisation in 2004 amounted to £167,082 (2003-£66,299), reflecting ongoing activity in all areas of work including advocacy, outreach, publicity, direct financial support for projects, and the recruitment and training of potential project volunteers. A further significant grant of £110,000 (of which £70,000 is restricted for funding to field projects) has been committed by the Sigrid Rausing Trust since the year end and this has contributed to a secure financial outlook for 2005. The overall financial situation is, however, continuously monitored to ensure the organisation operates at a level of activity appropriate to available funding. In this context, the trustees' policy is to maintain a general reserve equal to 3 months core expenditure.

Peace Brigades International United Kingdom Section expresses its thanks to all volunteers who contribute their time to its many activities. It is not practicable at present to quantify the value of the many hundreds of unpaid hours they contribute each year but this time is crucial to the effectiveness of the organisation's work.

#### Organisation/Directors

Trustees who have served during the year, and up to the date of this report, are as follows:

Christopher Chapman	(Appointed 2 November 2004)
Susan Cosgrove	
Joanne Holden	(Appointed 13 January 2004)
Andrew Kendle	(Resigned 13 January 2004, Re-appointed 6 April 2004)
Rachel McFadzean-Ferguson	(Resigned 8 July 2004)
Brian Wolfe	(Appointed 13 January 2004, Resigned 18 December 2004)

All trustees are members of the management committee. They meet monthly to administer the charity's activities. A full time paid co-ordinator is appointed by the management committee to manage the day-to-day operations of the organisation.

In January 2004, a short term vacancy arose in the co-ordinator post pending the return of Susi Bascon to resume her previously held position after a sabbatical year spent volunteering with the PBI Mexico project. In view of the exceptional and short term nature of this requirement, approval was sought and received from the Charity Commission to employ Andrew Kendle for a maximum of 8 weeks to cover this short term requirement and he accordingly resigned his trusteeship for this period.

Approved by the Trustees on 7 June 2005 and signed on their behalf by:



Keith E Smith ACA  
Company Secretary

Registered Office:

Peace Brigades International United Kingdom Section, 1b Waterlow Road, London N19 5NJ

## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

### Statement of trustees' responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income or expenditure, for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

### Independent auditors' report to the members of Peace Brigades International United Kingdom Section

We have audited the financial statements of Peace Brigades International United Kingdom Section for the year ended 31<sup>st</sup> December 2004 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.

#### Respective responsibilities of the trustees and auditors

The responsibilities of the trustees (who are also directors of Peace Brigades International United Kingdom Section for the purposes of company law) for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the statement of responsibilities of the trustees. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the report of the trustees is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding the trustees' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the report of the trustees and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

#### Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### Opinion

In our opinion the financial statements give a true and fair view of the charitable company's state of affairs as at 31<sup>st</sup> December 2004 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Critchleys

Chartered accountants & registered auditors, Oxford

10 June 2005

**PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION**

**Statement of Financial Activities  
for the year ended 31 December 2004**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Grants receivable	2	11,920	130,200	142,120	66,280
Donations received		14,377	280	14,657	4,877
Fees from training project volunteers		1,160	0	1,160	1,160
Membership subscriptions		825	0	825	715
Fund-raising events income		5,098	2,601	7,699	3,911
Bank interest receivable		506	0	506	164
Other income		67	0	67	171
<b>TOTAL INCOMING RESOURCES</b>		<b>33,953</b>	<b>133,081</b>	<b>167,034</b>	<b>77,278</b>
<b>RESOURCES EXPENDED</b>					
	3				
<b>Cost of generating funds:</b>					
Fund-raising costs		14,915	3,500	18,415	10,422
<b>Charitable expenditure:</b>					
Costs of activities in furtherance of the charity's objects		2,815	126,011	128,826	47,471
Support costs		4,579	10,000	14,579	3,940
Management and administration		4,262	1,000	5,262	4,466
<b>TOTAL RESOURCES EXPENDED</b>		<b>26,571</b>	<b>140,511</b>	<b>167,082</b>	<b>66,299</b>
<b>NET INCOMING RESOURCES FOR YEAR</b>					
		7,382	(7,430)	(48)	10,979
Balances brought forward		33,984	8,930	42,914	31,935
Balances carried forward		41,366	1,500	42,866	42,914

There were no recognised gains or losses during the year, other than those included in the above statement.

All amounts relate to continuing activities.


The notes on pages 7 to 10 form part of these financial statements

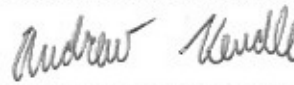
## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

## Balance sheet as at 31 December 2004

	Note	2004 £	2003 £
<b>Fixed assets</b>			
Tangible assets	4	<u>323</u>	<u>647</u>
<b>Current assets</b>			
Stock - books	5	124	23
Debtors and prepayments	6	831	3,999
Cash at bank and in hand		<u>48,533</u>	<u>38,515</u>
		49,488	42,537
<b>Creditors: amounts falling due within one year</b>	7	<u>(6,945)</u>	<u>(270)</u>
<b>Net current assets</b>		<u>42,543</u>	<u>42,267</u>
<b>Total net assets</b>		<u>42,866</u>	<u>42,914</u>
<b>Represented by:</b>			
Unrestricted funds	8	41,366	33,984
Restricted funds	8	<u>1,500</u>	<u>8,930</u>
		<u>42,866</u>	<u>42,914</u>

The financial statements were approved by the Management Committee on 7 June 2005

  
.....  
Trustee

  
.....  
Trustee

The notes on pages 7 to 10 form part of these financial statements

**PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION**

**Notes to the financial statements for the year ended 31 December 2004**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities(SORP 2000), applicable accounting standards and the Companies Act 1985.

**Incoming resources**

Grants and donations are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when received. All other income is accounted for on a receivable basis.

**Resources expended**

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

**Fixed assets and depreciation**

Tangible fixed assets costing more than £500 are capitalised. Computer and office equipment is written off on a straight-line basis over their estimated useful life of 3 years.

**Stock**

Stocks are valued at the lower of cost and net realisable value.

**Leasing**

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

	2004	2003
	£	£
<b>2. Grants receivable</b>		
The Sigrid Rausing Trust	100,000	25,000
Polden-Puckham Charitable Foundation	10,000	10,000
Prisoners of Conscience Appeal Fund	9,600	0
Amnesty International Human Rights Defenders Programme	6,500	0
Ben & Jerry's	6,000	0
Appletree Foundation	2,000	3,900
Ashworth Charitable Trust	2,000	2,000
The Philanthropic Trust	2,000	0
W. F. Southall Trust	1,500	1,530
A.W.60 Charitable Trust	600	500
H.T. & L.B. Cadbury Trust	500	0
Calpe Trust	500	0
Bryan Lancaster's Trust	500	300
Radley Trust	300	0
C A Rodewald Charitable Settlement	120	0
Network Foundation	0	11,700
The Joffe Trust	0	4,875
Tinsley Foundation	0	2,975
Eleanor Rathbone Trust	0	2,000
The Co-operative Bank	0	1,500
	<hr/>	<hr/>
<b>Total</b>	<b>142,120</b>	<b>66,280</b>
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## PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION

## Notes to the financial statements for the year ended 31 December 2004

	Staff Costs	Other Direct Costs	Other Allocated Costs	Total 2004	Total 2003
	£	£	£	£	£
<b>3. Total resources expended</b>					
Funding to field projects	0	102,489	0	102,489	22,200
Advocacy and project support	8,895	0	2,720	11,615	10,579
Outreach and publicity	2,542	1,662	2,720	6,924	7,959
Field volunteer recruitment and training	2,542	2,536	2,720	7,798	6,733
Fund-raising	15,355	340	2,720	18,415	10,422
Support costs	0	14,579	0	14,579	3,940
Management and administration	2,542	0	2,720	5,262	4,466
	<u>31,876</u>	<u>121,606</u>	<u>13,600</u>	<u>167,082</u>	<u>66,299</u>

Staff Costs comprise:	£	£
Wages and salaries - 1 full-time co-ordinator	22,977	21,426
Social security costs	2,288	2,106
Staff training & travel	151	290
Hire of fundraiser from PBI International Secretariat	6,460	0
	<u>31,876</u>	<u>23,822</u>

Other Direct Costs comprise:	£	£
Funding to PBI Mexico project	35,632	8,200
Funding to PBI Colombia project	41,991	7,000
Funding to PBI Indonesia project	18,048	7,000
Funding to PBI Guatemala project	6,818	0
Contributions to PBI International Secretariat	13,820	3,628
Attendance at PBI European Region Co-ordination-includes Trustee £105 (2003 - £147 )	759	312
Stalls and speaker visits	373	233
Publicity, newsletter, information packs, membership leaflets	593	1,667
Annual review	696	696
Human Rights photography exhibition	0	1,054
Volunteer training weekends	2,536	2,267
Fundraising costs	340	0
	<u>121,606</u>	<u>32,057</u>

Other Allocated Costs comprise:	£	£
Rent, rates, insurance and service charges	4,701	4,259
Computer and telephone costs	1,507	996
Printing, stationery, postage and office supplies	1,809	1,764
Depreciation on computer equipment including write-offs	324	1,304
Accountancy	2,106	1,470
Audit fee	2,000	0
Volunteer travel expenses	648	367
Trustees' travel expenses	12	38
Sundry expense	493	222
	<u>13,600</u>	<u>10,420</u>

**PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION**

**Notes to the financial statements for the year ended 31 December 2004**

**3. Total resources expended - continued**

The trustees received no remuneration during the year other than Andrew Kendle who, as disclosed in the trustees report, and with permission from the Charity Commission, was employed to meet a short term requirement and resigned his trusteeship for the duration of this employment. The gross remuneration for this work totalled £2,415.

Travel expenses totalling £117 were reimbursed to one trustee in 2004.

<b>4. Fixed assets</b>	Computer Equipment		
Cost	£		
At 1 January 2004	2,200		
Additions	0		
Disposals & write-offs	<u>0</u>		
At 31 December 2004	<u>2,200</u>		
Depreciation			
At 1 January 2004	1,553		
Charge for year	324		
Disposals & write-offs	<u>0</u>		
At 31 December 2004	<u>1,877</u>		
Net book value at 31 December 2004	<u>323</u>		
Net book value at 31 December 2003	<u>647</u>		
		2004	2003
		£	£
<b>5. Stock</b>			
Books - "Unarmed Bodyguards" at cost		<u>124</u>	<u>23</u>
<b>6. Debtors (due within one year)</b>			
Trade and other debtors		457	3,900
Prepayments and accrued income		<u>374</u>	<u>99</u>
		<u>831</u>	<u>3,999</u>
<b>7. Creditors: amounts falling due within one year</b>			
Other taxes and social security		2,091	0
PBI Mexico project		2,428	0
Other creditors and accruals		<u>2,426</u>	<u>270</u>
		<u>6,945</u>	<u>270</u>

**PEACE BRIGADES INTERNATIONAL UNITED KINGDOM SECTION**

**Notes to the financial statements for the year ended 31 December 2004**

<b>8. Statement of funds</b>	At 1 Jan 2004	Incoming Resources	Resources Expended	At 31 Dec 2004
	£	£	£	£
Unrestricted funds:				
General	33,984	33,953	(26,571)	41,366
<b>Total unrestricted funds</b>	<u>33,984</u>	<u>33,953</u>	<u>(26,571)</u>	<u>41,366</u>
Restricted funds:				
Sigrid Rausing Trust - field projects	0	75,000	(75,000)	0
Sigrid Rausing Trust - UK programme	0	25,000	(25,000)	0
Field projects:				
Appletree Foundation	3,900	2,000	(5,900)	0
Eleanor Rathbone Trust	2,000	0	(2,000)	0
Prisoners of Conscience	0	9,600	(9,600)	0
A.W.60 Charitable Trust	0	600	(600)	0
Amnesty International	0	6,500	(6,500)	0
Other	0	2,881	(2,881)	0
Co-ordinator salary	0	10,000	(10,000)	0
Publicity	1,500	0	(1,500)	0
Volunteer training weekend	1,530	1,500	(1,530)	1,500
<b>Total restricted funds</b>	<u>8,930</u>	<u>133,081</u>	<u>(140,511)</u>	<u>1,500</u>
<b>Total funds</b>	<u><u>42,914</u></u>	<u><u>167,034</u></u>	<u><u>(167,082)</u></u>	<u><u>42,866</u></u>

Restricted funds are funds which have been granted or donated for particular purposes or projects.

The co-ordinator salary fund is funded by the Polden-Puckham Charitable Foundation.

The publicity fund is funded by the Co-operative Bank.

The volunteer training weekend fund is funded by the W.F.Southall Trust.

**9. Company status**

The company is limited by guarantee and does not have a share capital. Each member's liability under the guarantee is limited to £1.

**10. Operating lease commitments**

As at 31 December 2004, the company had commitments under a non-cancellable lease as follows:

	2004	2003
	£	£
Expiring within one year	<u>1,026</u>	<u>956</u>