

PEACE BRIGADES INTERNATIONAL
ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2018

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PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL

LEGAL and ADMINISTRATIVE DETAILS

Directors	Ana Sanchez Carla Clarke Christen Dobson Denise Cauchi Ellen Kaas Erika Zarate Fathi Zabaar Marianne L Bertrand Shane Guthrie Sonia di Mezza	Appointed November 2016, resigned December 2018 Appointed November 2016, resigned April 2018 Appointed November 2016 Appointed November 2014 Treasurer, appointed October 2011 Vice President, Appointed November 2014 President, Appointed November 2016 Appointed November 2016 Secretary, Appointed November 2014 Appointed October 2013
Registered Addresses	717 N Main St. PO Box 1222, Walla Walla, WA 00362, UNITED STATES of AMERICA	Development House, 56-64 Leonard Street, London EC2A 4LT, UNITED KINGDOM
Date of incorporation	6 th July 1982	
USA Constitution Registered No.	Charitable Organisation, 501(c)(3) of the Internal Revenue Code 91-1179750	
UK Constitution Registered No.	Overseas Company, s.1046 of the Companies Act 2006 FCO19368	
UK Bank	The Co-operative Bank, 9 Prescott Street, London E1 8BE	
USA Bank	Cadence Bank, PO Box 1187, Starkville, MS 39760	
Auditors	Critchleys Audit LLP, Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP United Kingdom	

TABLE OF ABBREVIATIONS

COCAP	Collective Campaign for Peace
ELSAM	Lembaga Studi dan Advocacy Masyarakat (Institute for Policy Research and Advocacy)
FAC	Finance and Audit Committee
FRWG	Fundraising Working Group
FWG	Finance Working Group
GA	General Assembly
HRD	Human rights defender
IC	International Council
IO	International Office
IOC	International Operations Council
IPC	International Personnel Committee
ISec	International Secretariat
LC	Legal Committee
PBI	Peace Brigades International
UN	United Nations
WHRD IC	Women Human Rights Defenders International Coalition

PEACE BRIGADES INTERNATIONAL**REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)****REPORT FOR THE YEAR ENDED 31st DECEMBER 2018**

The International Council (IC), who are also the directors of Peace Brigades International (PBI), submit their annual report and audited accounts for the year ended 31st December 2018.

INTRODUCTION

PBI is an international, non-profit organisation, incorporated under the laws of the State of Washington, USA on 6 July 1982, which has been granted tax-exempt status under section 501(c)(3) of the US Internal Revenue Code under tax registration number 91-1179750.

PBI is also registered as an overseas company (registered number: FCO19368) in the United Kingdom, under §691 of the Companies Act 1985.

PBI's International Secretariat (ISec); field projects in Colombia, Guatemala, Honduras, Indonesia, Kenya, and Mexico; and exploration work to develop new projects all fall within the jurisdiction of the non-profit corporation in the State of Washington. In addition, there are 13 PBI country groups and 2 PBI associate groups operating in various countries around the world to undertake fundraising and advocacy and recruit field volunteers. Field project work in partnership with a local organisation (COCAP) started in Nepal in 2014. This project is known as the Nepal Monitor Project and is under the management of the PBI Germany Country Group. While recognition by PBI, and use of PBI's name, depend on each country and associate group's adherence to PBI's principles, mandate and bylaws, these groups are independent bodies that determine their own structure and are legally responsible for their own actions. Accordingly, this report does not include the accounts of these groups or the field work in Nepal. This said, the effectiveness of PBI's work relies on the integrated functioning of each of its constituent entities. Moreover, given the high degree of coordination and collaboration between multiple PBI entities to deliver specific projects and activities, it is neither practicable nor desirable to fully separate their work in this report. Thus, whilst this report will not go into detail about the work of country or associate groups, some key activities carried out by these groups during 2018 in close cooperation with the ISec and field projects will be included.

MISSION STATEMENT

PBI works to open a space for peace in which conflicts can be addressed non-violently. PBI applies a strategy of international presence and concern that supports local initiatives and contributes to developing a culture of peace and justice. We act on request of local organisations and groups working for human rights, social change and development of civil society, which use non-violent means in regions where there is oppression and conflict.

The aim of PBI's international presence is to accompany both political and social processes through a joint strategy of deterring violence and promoting active non-violence. PBI's international teams of volunteers use methods such as protective accompaniment, peace education, independent observation and analysis of the conflict situation. In addition, PBI learns about, develops and models forms of non-violent intervention. PBI, where possible, initiates contacts with all the parties to a conflict in order to establish and inform of our presence. PBI supports this work through a broad international network of organisations and individuals. PBI's identity is built upon non-hierarchical structures and consensual processes.

Adopted at PBI General Assembly, Sweden, July 1998

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

MANAGEMENT

PBI's highest decision-making body is the General Assembly (GA), comprising representative volunteers and staff from each field project and country group across the global organisation, and a volunteer representative of the IC. The GA meets every three years and makes key strategic decisions. The last GA took place in November 2017.

Other key decision-making bodies of PBI are:

- The IC, composed of independent board members.¹ The IC is responsible for governance of the ISec and field projects (Colombia, Guatemala, Honduras, Indonesia, Kenya and Mexico) and oversight of the implementation of strategic plans and policies determined by the triennial GA;
- The International Operations Council (IOC), consisting of staff from across PBI. The IOC is responsible for operational issues.

The ISec is made up of the IC, the IOC, the International Office (IO), seven standing committees and a number of thematic and technical working groups. The ISec's responsibilities include governance, strategic direction, finances, human resources, emergency response, organisational development, fundraising, advocacy and communications.

In 2018, the IO moved from London to Brussels. It was staffed by five full- and part-time workers who were responsible for organisational development and coordination, finances, communications and fundraising.

RISK MANAGEMENT

The Human Resources Committee (HRC) is responsible for policy development and oversight of all those employed or contracted by the ISec and field projects. Since 2008, work has been undertaken to ensure that personnel policies are in place for all relevant staff and those contracted by the ISec and field projects to undertake specific pieces of work. After the 2011 GA, the IC began a process to strengthen human resources oversight by recruiting members for a new structure, the HRC. This committee supports the field Project Committees, who are the primary bodies responsible for human resources management and oversight on behalf of the IC.

All field projects have security policies and protocols in place, based on risk assessments undertaken in their respective operational contexts. In 2009, the IC established an Emergency Response Committee, responsible for organisational oversight of emergency response and ensuring implementation of the security protocols. All security protocols were reviewed and revised in 2010.

Since October 2011, PBI has had an independent Finance and Audit Committee (FAC), comprising two volunteer financial experts, and an international Finance Working Group (FWG) comprised of finance staff from field projects and Country Groups. A full-time Governance Director has responsibility for financial management and oversees all financial matters, ensuring greater financial controls and accountability.

In 2015, PBI completed a major review of risk management resulting in a comprehensive risk register and framework to identify, monitor and address risks across the global organisation. The risk register is updated and reviewed annually by the IC.

¹ All IC members are directors of the PBI non-profit corporation and specific roles (president, treasurer and secretary) are assigned to members with appropriate expertise.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

REVIEW OF ACTIVITIES

The central focus of PBI's work in five out of seven current field projects continues to be its well-developed protective accompaniment programme. This programme has two complementary components:

- teams of international volunteers in the field who physically accompany human rights defenders (HRDs)² and carry out local and national advocacy and networking; and
- a network of 13 country groups and 2 associate groups who complement this field presence by developing and managing a network of political supporters, members, donors, sympathetic organisations and media contacts that we can rely on for support and advocacy, coordinating HRD international tours and undertaking global advocacy activities in support of HRDs. Country groups are also responsible for recruiting PBI's field volunteers.

PBI's international support network sends a powerful message that perpetrators of human rights abuses will be held to account. In this way, physical accompaniment and global political pressure together open space for HRDs, civil society organisations and communities to carry out their invaluable work.

PBI's protective accompaniment is underpinned by rigorous research into, and analysis of, complex and dynamic socio-political realities on the ground across diverse operational contexts. In some cases, however, our analysis has revealed a necessity for the deployment of alternative strategies and tactics to best support and strengthen the work of frontline HRDs. Moreover, diversification of PBI's protection mechanisms creates opportunities to greatly amplify the organisation's reach and impact. In 2018, PBI continued the development of two very different, yet equally innovative, projects to strengthen the capacity of HRDs in Indonesia and Nepal.

In 2018, we undertook protective accompaniment and local capacity development activities in Colombia, Guatemala, Honduras, Kenya and Mexico; and monitoring and capacity building projects in Indonesia and Nepal. In all seven countries, HRDs continued to face grave threats to their work. Their activities were deliberately and continually restricted and obstructed by state authorities and non-state groups. In this context, PBI played a vital role in enabling 1,334³ women and men HRDs from 51 organisations to carry out their work in difficult conditions, and made a significant contribution towards strengthening civil society in areas outside of our protective accompaniment operations.

In addition to these frontline activities, the ISec undertook a wide range of activities to ensure organisational governance and operational oversight, and coordinated and supported fundraising and advocacy across the organisation.

PBI expresses thanks to all its staff and volunteers who contribute their time to its many activities. It is not practicable to quantify the value of the many hundreds of unpaid skilled hours that 84 volunteers in the field, and 357 volunteers in country and affiliate groups and the ISec, contributed to further the work of PBI in 2018, but their time and efforts were critical to the effectiveness of the organisation's work

² "Human rights defender' is a term used to describe people who, individually or with others, act to promote or protect human rights" ('Who is a defender', UN Office of the High Commissioner for Human Rights, available online at: <http://www.ohchr.org/EN/Issues/SRHRDefenders/Pages/Defender.aspx>). See this page for further information.

³ Numbers include all the members of the organisations PBI works with, who benefit from physical accompaniment, workshops and trainings, speaking tours, advocacy meetings and other protection measures.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

KEY ACHIEVEMENTS IN 2018

Field projects

PBI only works at the request of HRDs and in response to their individual needs. In 2018, 84 international volunteers provided protection to **705 women** and **629 men**⁴ HRDs (**1334 total**) from **51 organisations** across Colombia, Guatemala, Honduras, and Mexico. Between them, these organisations supported many thousands of women, men and children who have been denied their basic rights – from being forcibly evicted from their land, to seeing family members ‘disappeared’, to suffering torture and sexual violence at the hands of armed forces.

Cumulatively, PBI provided **physical accompaniment, observation missions and visits to the offices of accompanied organisation** on **1334 occasions** in 2018. These visits and meetings provide moral support and practical advice and range from checking on HRDs’ wellbeing to providing help with responses to specific security incidents. We made **hundreds of phone calls** to defenders to check on their whereabouts and safety.

On request from local human rights organisations, we ran or hosted **224 workshops**, attended by **2689 HRDs**, providing security and advocacy trainings and helping them to cope with constant stress and psychological pressure.

We organised **202 events** where human rights defenders were able to strength their protection with key audiences. We expressed our concern for HRDs in 410 **meetings with government, local and regional authorities**, urging officials to uphold their commitments to protect human rights in Colombia, Guatemala, Mexico, Kenya and Honduras

Colombia

Twenty seven⁵ international volunteers accompanied members of 13 organisations and 2 individual defenders working on a range of issues such as human rights violations due to economic interests and enforced disappearances. Volunteers are based in Bogotá, Barrancabermeja and Apartadó.

Guatemala

Ten international volunteers accompanied members of 11 organisations and 3 individual defender working on the environment and land rights, impunity and globalisation, and women’s and gender rights. Volunteers are based in Guatemala City and travel to other areas of the country.

Honduras

Eight international volunteers accompanied members of 6 organisations and 1 individual defender working on business and human rights, land rights, indigenous rights, freedom of expression, support for victims, women’s rights and LGBTI rights. Volunteers are based in Tegucigalpa.

Indonesia

Two international members of staff worked on PBI’s project in partnership with the Indonesian human rights organisation ELSAM.

⁴ Numbers include all the members of the organisations PBI works with, who benefit from physical accompaniment, workshops and trainings, speaking tours advocacy meetings and other protection measures.

⁵ Volunteer numbers included here are the average number of volunteers serving in each field programme at any one time.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

Kenya

Four international volunteers accompanied members of 2 grassroots organisations and 29 individual defenders in the urban settlements of Nairobi and in the Mt. Kenya region. They observed trials, attended community forums and visited police stations. The PBI Kenya project is based in Nairobi.

Mexico

Ten international volunteers accompanied members of 16 organisations working on forced disappearance, impunity, women's rights, indigenous rights and environmental protection. Volunteers are based in two field teams in the north and south of Mexico, covering the states of Chihuahua, Coahuila, Oaxaca and Guerrero, with a coordination office in Mexico City.

Nepal

Two international and five Nepali staff members based in Kathmandu coordinated the Nepal Monitor, an initiative established to provide protection and to prevent conflict by mapping security incidents and human rights violations in the country.

International advocacy

The effectiveness of PBI's work in the field relies heavily upon objective reporting of the experiences of HRDs to a global and concerned audience, so international advocacy continued to be a key component of PBI's work in 2018.

Country groups and Projects attended **787 meetings with multilateral bodies and government representatives, meetings with diplomatic corps, United Nations (UN) and European Union delegations and other international agencies and local, national and international organisations and coalitions** to raise concerns about the safety of HRDs, provide information on the effectiveness of protection and prevention measures and propose ways in which policy and practice could be improved.

We produced **316 publications, videos and radio appeals** amplifying HRDs' voices and exposing the realities and challenges they face to public and official audiences. We also sent detailed information on the human rights situation to members of our support network each month. Our unique access to information, our rigorous analysis and our objectivity are key elements in the effectiveness of the protection we provide.

PBI country groups **organised speaker tours for 36 HRDs** in 2018, enabling them to travel across Europe and North America to raise international awareness of, and support for, their work. These tours empowered HRDs to develop relationships with key allies, from parliamentarians to grassroots activists, and gain invaluable political, moral and financial support.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

International coordination and development

A number of important initiatives were coordinated and/or supported by the ISec in 2018, some key examples of which are described below.

Global protection mechanism for HRDs

Since 2015, PBI is member of the EU Protection Mechanisms for Human Rights Defenders, ProtectDefenders.eu, funded by the European Instrument for Democracy and Human Rights. 2018 was the third year of implementation of the project, when PBI, apart from the regular ongoing programmatic work, contributed to the consortium's quarterly newsletters.

Celebrating the 20th Anniversary of the United Nations Declaration of Human Rights Defenders

PBI commemorated the 20th Anniversary of the UN Declaration on Human Rights Defenders with a series of activities intended to create networks between HRDs from different countries; raise the profile of their work; and ensure spaces for direct dialogue between HRDs and international actors who have a key role to play in their protection. PBI therefore organised a meeting in Brussels, Belgium, between HRDs from the Americas, Africa, Asia and Europe in order to evaluate the last 20 years, and develop strategies for the next 20 to come. During these meetings, participants shared their experiences and knowledge on integral protection, analysed global and regional trends and identified the challenges and needs they share as HRDs. Meetings were also held with the European External Action Service (EEAS) and with advisers to Members of the European Parliament, who had an opportunity to listen to the results and analyses of the working sessions and to hear HRDs' recommendations first hand. To conclude the activities in Brussels, PBI and the Permanent Representation of Austria organised a round table with HRDs from Colombia, Mexico, Guatemala and Honduras and the European Commission's Directorate General for Trade; Permanent Representations of member states; and international human rights organisations. The key messages and recommendations of these meetings were published in Analysis of the situation of Human Rights Defenders 20 years after the approval of the United Nations Declaration on Human Rights Defenders. Following the events in Brussels, HRDs participated in advocacy tours to Germany, Belgium, Spain, France, the Netherlands, Italy, Ireland, Norway, the United Kingdom and Switzerland, and participated in meetings, public events and media interviews.

Regional Meeting in Latin America addressing psychosocial impact on the defence of human right

The work of women human rights defenders (WHRDs) involves high levels of risk and is carried out in the midst of social and political violence and growing criminalisation. The stress and permanent worry associated with their work have physical and emotional consequences that can plague defenders and negatively affect their organisational processes and resilience. To provide an opportunity to speak of these psychological effects PBI together with the Mesoamerican Women Human Rights Defenders Initiative (IMD) organised a regional meeting in which 30 WHRDs from across Latin America participated. The meeting facilitated a space for collective construction, which involved discussion and the sharing of strategies, as well as the creation of a space where WHRDs could breathe and rest. It also provided an opportunity to improve understanding of the particular needs of WHRDs and to strengthen the psycho-social focus and gender perspective that are central to PBI's integral model of accompaniment. Shared learning that emerged from the event were used to inform advocacy activities with authorities on the creation and implementation of public policies and protection mechanisms in the region, and to insist that they should incorporate the specific needs of women human rights defenders.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

Awareness raising and publications

In 2018, we launched the Platform “Seguridad Para Defender” that collects information on resources, tools and training opportunities in Latin America.

Fundraising

A multi-year grant from the EU Delegation in Kenya, worth over 400,000 euros was approved for a joint project involving PBI Kenya and three other local partners, on Extrajudicial Killings.

With support from the Peace Nexus Foundation in Switzerland and external consultants, PBI carried out a series of organizational development activities to strengthen and improve internal coordination, external communication and strengthen its global fundraising capacity.

International committees and working groups

PBI’s governance and operations continued to be supported in 2018 by international committees and working groups spanning key, cross-cutting areas. The Finance and Audit Committee (FAC), made up of volunteer experts in financial management, and the Fundraising Working Group (FWG), made up of finance staff from across PBI, oversaw PBI finances throughout the year. Both groups are convened and supported by the Governance Director with collaboration from the Treasurer.

The IC is supported in fulfilling other governance responsibilities by the following committees: the Human Resources Committee (HRC), the Legal Committee (LC), the Strategy Development Committee (SDC), the Emergency Response Committee (ERC), the Gender and Diversity Committee (GDC) and the Disputes Resolution Committee (DRC).

The IOC oversees and supports the work of the following thematic and technical working groups, which are responsible for coordinating the development and implementation of global strategies in their respective areas: the Advocacy Working Group (AWG), the Fundraising Working Group (FRWG), the Finance Working Group (FWG), the Communications Working Group (CWG), the Volunteer Support Working Group (VSWG) and the IT Security Working Group (ITWG).

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

REVIEW OF ACCOUNTS AND RESOURCES

During the year ended 31 December 2018, the activities of the organisation resulted in a net movement in funds of \$160,118 (2017: (\$120,207)). This resulted in total funds (restricted and unrestricted) of \$1,671,776 (2017: \$1,511,658) being carried forward at 31 December 2018. Of this total carried forward, \$1,116,491 (2018: \$1,140,109) is for project development, governance and coordination, a further \$2,571 (2017: \$1,110) is invested in fixed assets and the balance of \$552,714 (2017: \$370,439) is held in the Common Fund (see reserves policy below).

The total income of the organisation in 2018 was \$3,473,273 (2017: \$2,751,076), an increase of 26% compared to the previous year. The funds to support the projects were raised in 14 countries by the Country groups, projects and ISec, the detail of which is shown in note 11 to the accounts starting on page 23. The funding base for the organisation is a good balance of Trust, Foundation and Government funding.

The total expenditure of the organisation in 2018 was \$3,298,374 (2017: \$2,678,025) an increase of 23% on 2017. The overall financial situation is continuously monitored to ensure the organisation operates at a level of activity appropriate to available funding. PBI's policy is to ensure a minimum of overall reserves between 20-25% of current expenditure. At the end of 2017, the reserves, not represented by fixed assets, were \$1,672,495 which is 51% of the expenditure in the year. The level of reserves does differ between the projects. However, the overall level is considered sufficient to manage cash flow issues and to deal with emergencies both practical and financial.

RESERVES POLICY

PBI's reserves are maintained at a level sufficient to meet the cash flow needs of the organisation, and to provide additionally an adequate cash fund for emergencies.

The Common Fund is held at ISec and the following policy was updated in 2014 and elaborated in 2015 to identify the following designated funding⁶:

- a) That a portion of the fund equivalent to 150,000 USD be set aside as the ISec cash reserve;
- b) That a portion of the fund equivalent to 200,000 USD be set aside as an Emergency Fund available to Projects and Country Groups for cash flow and/or emergency needs;
- c) That a portion of the fund not to exceed 20,000 USD be set aside for the costs of the next General Assembly; and
- d) That a portion of the fund equivalent to 20,000 USD be set aside as the Country Group Development Fund to support upon application the collective and/or individual needs of Country Groups.

Any balance of the ISEC general funds reserve is available for operational costs as agreed in the annual ISEC budget approval process. The remainder of the PBI reserves are maintained by the individual projects. PBI Financial Guidelines recommend levels equivalent to at least 20% of the annual expenditure.

⁶ Funding can only be designated or undesignated by a joint decision of the IC and IOC.

PEACE BRIGADES INTERNATIONAL**REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)****GOVERNANCE**Organisation

The GA meets every three years to define the strategic direction of PBI. The IC is responsible for ensuring the implementation of the decisions made by the GA and for the governance of the global organisation. The detailed mandate and composition of both the GA and the IC are laid down in the Bylaws of Peace Brigades International.

Statement of responsibilities

The IC is responsible for producing accounts in accordance with United Kingdom Generally Accepted Accounting Practice.

It is the IC's responsibility to prepare accounts for each financial year which give a true and fair view of the state of affairs of PBI and of its results for that year. In preparing those accounts, the IC is required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the accounts on the going concern basis unless it is inappropriate to presume that the entity will continue in business.

The IC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of PBI and are also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Meeting Schedule

The IC and IOC met in person for four days in November 2018 to review and plan the organisation's activities and had regular monthly conference calls to manage and monitor the organisation's work.

This report was approved by the International Council on April 29, 2020 and signed on its behalf by



Fathi Zabaar
International Council

INDEPENDENT AUDITORS' REPORT**TO THE INTERNATIONAL COUNCIL OF PEACE BRIGADES INTERNATIONAL****Opinion**

We have audited the accounts of Peace Brigades International for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Peace Brigades International's affairs as at 31 December 2018 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Peace Brigades International in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the International Council's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the International Council have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the ability of Peace Brigades International to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. 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.

INDEPENDENT AUDITORS' REPORT**TO THE INTERNATIONAL COUNCIL OF PEACE BRIGADES INTERNATIONAL (continued)****Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- Sufficient accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit

Responsibilities of the International Council

As explained more fully in the International Council's responsibilities statement [set out on page 10], the International Council are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the International Council are responsible for assessing the entity's 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 International Council either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 ISAs (UK) 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the International Council, as a body. Our audit work has been undertaken so that we might state to the International Council those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Peace Brigades International and the International Council as a body, for our audit work, for this report, or for the opinions we have formed.



Critchleys Audit LLP
Statutory Auditor
Oxford, United Kingdom

18 June 2020

PEACE BRIGADES INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Project Funds 2018 \$	International Secretariat 2018 \$	Total 2018 \$	Total 2017 \$
Income from:	11				
Donations and legacies					
Government income		2,051,468	547,008	2,598,476	1,696,475
Foundation/Trust income		564,900	65,554	630,454	797,045
PBI country groups		15,049	102,024	117,073	131,370
Other		126,039	1,231	127,270	126,186
Total income		<u>2,757,456</u>	<u>715,817</u>	<u>3,473,273</u>	<u>2,751,076</u>
Expenditure on:	2				
Raising funds		-	47,340	47,340	102,374
Programmes					
Protective accompaniment (field projects and global advocacy)		<u>2,554,558</u>	<u>696,476</u>	<u>3,251,034</u>	<u>2,575,650</u>
Total expenditure		<u>2,554,558</u>	<u>743,816</u>	<u>3,298,374</u>	<u>2,678,025</u>
Foreign exchange translation (loss)/gain	9	<u>(15,837)</u>	1,056	<u>(14,781)</u>	47,156
Net income/(expenditure)	5	187,061	(26,943)	160,118	120,207
Transfers between funds	9	<u>(150,848)</u>	150,848	-	-
Net movement in funds		36,213	123,905	160,118	120,207
Reconciliation of funds:					
Funds brought forward		<u>877,143</u>	<u>634,515</u>	<u>1,511,658</u>	<u>1,391,451</u>
Funds carried forward		<u>913,356</u>	<u>758,420</u>	<u>1,671,776</u>	<u>1,511,658</u>

All activities are continuing. There are no gains and losses other than those recognised above.

PEACE BRIGADES INTERNATIONAL

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Project Funds 2017 \$	International Secretariat 2017 \$	Total 2017 \$
Income and endowments from:			
Donations and legacies			
Government income	1,570,570	125,905	1,696,475
Foundation/Trust income	713,545	83,500	797,045
PBI country groups	48,025	83,345	131,370
Other	125,985	201	126,186
Total income	<u>2,458,125</u>	<u>292,951</u>	<u>2,751,076</u>
Expenditure on:			
Raising funds	-	102,374	102,374
Programmes			
Protective accompaniment (field projects and global advocacy)	<u>2,281,094</u>	<u>294,556</u>	<u>2,575,650</u>
Total expenditure	<u>2,281,094</u>	<u>396,931</u>	<u>2,678,025</u>
Foreign exchange translation (loss)/gain	<u>45,402</u>	<u>1,754</u>	<u>47,156</u>
Net income/(expenditure)	222,433	(102,226)	120,207
Transfers between funds	<u>(157,709)</u>	<u>157,709</u>	-
Net movement in funds	64,724	55,483	120,207
Reconciliation of funds:			
Funds brought forward	<u>812,419</u>	<u>579,032</u>	<u>1,391,451</u>
Funds carried forward	<u><u>877,143</u></u>	<u><u>634,515</u></u>	<u><u>1,511,658</u></u>

PEACE BRIGADES INTERNATIONAL

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	2018		2017	
		\$	\$	\$	\$
FIXED ASSETS					
Tangible fixed assets	6		2,571		1,110
CURRENT ASSETS					
Debtors	7	332,790		311,057	
Cash at bank and in hand		1,908,472		2,107,188	
		<u>2,241,262</u>		<u>2,418,245</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	8	<u>(572,057)</u>		<u>(907,697)</u>	
			<u>1,669,205</u>		<u>1,510,548</u>
NET CURRENT ASSETS					
			<u>1,671,776</u>		<u>1,511,658</u>
FUNDS					
Project funds	9		913,356		877,143
International Secretariat			758,420		634,515
			<u>1,671,776</u>		<u>1,511,658</u>

These accounts were approved and authorised for issue by the International Council on April 29, 2020 and signed on its behalf by



Ellen Kaas
International Council



Fathi Zabaar
International Council

PEACE BRIGADES INTERNATIONAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	\$	\$
Cash flows from operating activities:		
Net cash (used in)/generated by operating activities (reconciliation below)	<u>(196,145)</u>	<u>720,974</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	(2,571)	(4,655)
Net cash used in investing activities	<u>(2,571)</u>	<u>(4,655)</u>
Change in cash and cash equivalents in the reporting period	(198,716)	716,319
Cash and cash equivalents at the beginning of the reporting period	<u>2,107,188</u>	<u>1,390,869</u>
Cash and cash equivalents at the end of the reporting period	<u><u>1,908,472</u></u>	<u><u>2,107,188</u></u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	160,118	120,207
Adjustments for:		
Depreciation charges (including loss on disposal)	1,110	14,065
(Increase)/decrease in debtors	(21,733)	7,390
(Decrease)/increase in creditors	(335,640)	579,312
Net cash generated by/(used) in operating activities	<u>(196,145)</u>	<u>720,974</u>

PEACE BRIGADES INTERNATIONAL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1 ACCOUNTING POLICIES

a) Basis of preparation

The accounts have been prepared in accordance with the historical cost convention, applicable United Kingdom Accounting Standards and, where relevant, the Statement of Recommended Practice (SORP) (FRS 102), Accounting and Reporting by Charities.

The accounts have been produced in United States Dollars as that is the main operating currency of the entity.

b) PBI Country Groups

There are 13 PBI Country Groups and 4 Associate Groups. While recognition by PBI and use of the PBI name depends on each Country Group's adherence to PBI principles PBI Country Groups are independent bodies that determine their own structure and are legally responsible for their own actions. These accounts do not include the accounts of PBI Country Groups.

c) Fund accounting

All of the entity's operations are either part of an individual project or are else part of the International Secretariat. Consequently income and expenditure has been split across these headings. These categories are different to those set out by the SORP but the International Council feels the fund categories used provide a fairer position of the operations of the entity.

d) Income

Donations, including those from country groups, are included in the Statement of Financial Activities when they are received unless they are for a specific period in which case they are accounted for on a receivable basis.

Grants are included on a receivable basis. Consequently debtors are included for grants that relate to the current year but have not been received by the year end. Where received grants are for a time period that covers all, or part of a period in future financial years, the relevant proportion is deferred and included in creditors.

No amounts are included in the accounts for services donated by volunteers.

In the year ended 31 December 2018 income has been split across headings appropriate to the entity's circumstances.

e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under appropriate expenditure headings. Expenditure includes irrecoverable VAT where appropriate.

f) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and depreciation is provided at rates calculated to write off the cost over the expected useful economic lives as follows:

Motor vehicles and boats - 20-25% straight line
Fixtures, fittings and equipment - 33% straight line

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)g) **Operating Leases**

Rentals in respect of operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

h) **Foreign Currencies**

Monetary assets and liabilities are re-translated at the year end exchange rate with all differences being taken to the Statement of Financial Activities. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction except where the base currency of the project is not United States Dollars. In these cases, the results are translated at an average exchange rate for the year with any translation exchange differences being taken to the Statement of Financial Activities.

i) **Repatriation**

The estimated costs of repatriating staff and volunteers are charged to the Statement of Financial Activities on a straight line basis.

j) **Going concern**

There are no material uncertainties about the entity's ability to continue.

2 EXPENDITURE BY REGION

	2018	2017
	\$	\$
Colombia	903,438	783,878
Guatemala	437,107	380,609
Honduras	363,404	295,835
Indonesia	147,684	151,529
Kenya	186,255	208,079
Mexico	516,670	461,164
UK	743,816	396,931
	3,298,374	2,678,025

3 INTERNATIONAL COUNCIL EXPENSES

Members of the International Council received no remuneration or benefits during the 12 month period to 31 December 2018 (2017: nil). Members were reimbursed travel expenses for attending meetings and costs enabling participation in International Council conference calls and e-mail discussions as follows:

	2018	2017
	\$	\$
International Council expenses	9,940	931

PEACE BRIGADES INTERNATIONAL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

4 STAFF COSTS

	2018	2017
	\$	\$
Wages, salaries and associated costs	1,193,593	1,024,191
UK National Insurance	5,982	5,780
	<u>1,199,575</u>	<u>1,029,971</u>
Average number of employees	No.	No.
Projects	39	37
International Secretariat	5	4
	<u>44</u>	<u>41</u>

There was no remuneration paid to key management personnel.

5 NET (EXPENDITURE)/INCOME

Is stated after charging/(crediting)	2018	2017
	\$	\$
Depreciation	1,110	4,949
Auditors remuneration (global audit)	12,997	13,275
(Gains)/losses on foreign exchange transactions	<u>38,455</u>	<u>(24,263)</u>

PEACE BRIGADES INTERNATIONAL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

6	TANGIBLE FIXED ASSETS	Motor Vehicles, Boats, Fixtures, Fittings & Equipment	Total
		\$	\$
	Cost		
	At 1 January 2018	14,270	14,270
	Additions	2,571	2,571
	Disposals	(14,270)	(14,270)
	At 31 December 2018	2,571	2,571
	Depreciation		
	At 1 January 2018	13,160	13,160
	Charge for the year	1,110	1,110
	Realised on disposals	(14,270)	(14,270)
	At 31 December 2018	-	-
	Net book value		
	At 31 December 2018	2,571	2,571
	At 1 January 2018	1,110	1,110
7	DEBTORS	2018	2017
		\$	\$
	Grants receivable (note 12)	305,144	240,735
	Trade debtors	11,126	34,994
	Prepayments	16,520	35,328
		332,790	311,057
8	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
		\$	\$
	Trade creditors and accruals	271,236	263,575
	Deferred income – grants received in advance (note 13)	300,821	644,122
		572,057	907,697
	Deferred income		
	At 1 January 2018	644,122	113,068
	Released in year	(644,122)	(113,068)
	Deferred in year	300,821	644,122
	At 31 December 2018	300,821	644,122

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

9 PROJECT FUNDS

Project	At 1 January 2018	Income	Expenditure	Transfers	Foreign Exchange (Loss)/gain	At 31 December 2018
2018 year	\$	\$	\$	\$	\$	\$
Colombia	516,751	949,338	(903,438)	(63,239)	1,886	501,298
Guatemala	247,971	521,518	(437,107)	(36,922)	(11,662)	283,798
Honduras	18,180	418,293	(363,404)	(29,585)	(1,296)	42,188
Indonesia	18,512	149,494	(147,684)	-	(1,056)	19,266
Kenya	(28,274)	200,524	(186,255)	13,649	356	-
Mexico	104,003	518,289	(516,670)	(34,751)	(4,065)	66,806
	877,143	2,757,456	(2,554,558)	(150,848)	(15,837)	913,356
	At 1 January 2017	Income	Expenditure	Transfers	Foreign Exchange (Loss)/gain	At 31 December 2017
2017 year	\$	\$	\$	\$	\$	\$
Colombia	462,902	890,022	(783,878)	(55,661)	3,366	516,751
Guatemala	196,412	434,231	(380,609)	(30,802)	28,739	247,971
Honduras	41,079	293,303	(295,835)	(24,325)	3,958	18,180
Indonesia	16,490	155,305	(151,529)	-	(1,754)	18,512
Kenya	(9,076)	204,193	(208,079)	(12,977)	(2,335)	(28,274)
Mexico	104,612	481,071	(461,164)	(33,944)	13,428	104,003
	812,419	2,458,125	(2,281,094)	(157,709)	45,402	877,143

The funds represent the balances within the specific field projects.

Transfers represent contributions from the individual projects for the International Secretariat costs.

Some of the amounts shown above may differ from the individually prepared project accounts due to adjustments to ensure consistent accounting policies for these accounts and adjusting events since the project accounts were prepared.

The following projects have recorded long term liabilities in their local accounts for emergency reserve. These funds are included in the relevant project's funds in the global consolidated accounts:

Colombia:	\$440,159 (2017: \$187,397)
Guatemala	\$98,541 (2017: \$93,201)

In addition as a result of aligning the accounting treatment for Colombia, there is a difference of \$80,247 (2017: \$55,757) between deferred income in their local accounts and the amount presented in the global accounts. There are also similar differences of \$16,296 (2017: \$nil) for Honduras and \$30,153 (2017: \$nil) for Guatemala.

The 'foreign exchange (loss)/gain' represents a (loss)/gain on re-translation of the reserves at the closing US Dollar exchange rate.

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

10 ANALYSIS OF NET ASSETS BY FUND	Fixed Assets \$	Net Current Assets \$	Total 2018 \$
Project Funds	2,571	910,785	913,356
International Secretariat	-	758,420	758,420
	2,571	1,669,205	1,671,776
2017			
Project Funds	1,110	876,033	877,143
International Secretariat	-	634,515	634,515
	1,110	1,510,548	1,511,658

**PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

11 INCOME

Government income (by country of origin)	Country	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2018	Total 2017
Canadian Embassy	Canada	-	-	-	-	-	11,802	-	11,802	18,422
EIDHR	EU	25,180	31,388	14,241	58,533	28,553	28,750	297,443	484,088	202,398
GIZ	Germany	68,993	-	-	-	-	-	-	68,993	-
CPS	Germany	-	44,826	87,666	88,346	56,187	88,717	18,841	384,583	567,366
Zivik	Germany	-	97,611	-	-	-	-	-	97,611	92,305
Irish Embassy	Ireland	-	-	-	-	-	-	-	-	4,883
Dutch Embassy	Netherlands	-	-	59,145	-	-	-	-	59,145	9,773
Dutch Human Rights Fund	Netherlands	65,402	69,097	54,149	-	-	51,315	230,724	470,687	177,376
Norwegian Foreign Ministry	Norway	154,291	-	-	-	-	-	-	154,291	162,149
ACCD	Spain	73,469	42,187	43,235	-	-	47,324	-	206,215	6,743
AECID	Spain	(9,520)	(2,575)	20,866	-	-	-	-	8,771	4,681
AEXCID	Spain	107,818	-	-	-	-	-	-	107,818	107,283
Agencia Vasca de Cooperacion Int'l	Spain	22,631	6,675	-	-	-	28,389	-	57,695	-
Ayuntamiento de Barcelona	Spain	47,814	-	-	-	-	-	-	47,814	53,073
Ayuntamiento de Castellon	Spain	-	17,425	-	-	-	-	-	17,425	-
Ayuntamiento Donostia	Spain	33,933	-	-	-	-	-	-	33,933	-
Ayuntamiento Pamplona	Spain	-	-	-	-	-	-	-	-	30,692
Ayuntamiento Santander	Spain	-	-	-	-	-	16,620	-	16,620	13,220
Ayuntamiento de Torrelavega	Spain	-	-	-	-	-	8,458	-	8,458	-
Ayuntamiento de Valladolid	Spain	-	-	-	-	-	-	-	-	34,333
Cooperacion Cantabra	Spain	-	-	37,439	-	-	-	-	37,439	-
Diputacion Córdoba	Spain	-	19,563	-	-	-	-	-	19,563	18,718
Diputacion Valladolid	Spain	-	32,251	-	-	-	-	-	32,251	-
FOCAD	Spain	-	1,034	-	-	-	-	-	1,034	-
Generalitat Valenciana-Periferias	Spain	-	-	-	-	-	-	-	-	6,188
Mugarik Gabe/Novana Government	Spain	95,691	-	-	-	-	-	-	95,691	11,319
Canton Basel-Stadt	Switzerland	-	-	-	-	-	-	-	-	13,348
Commune de Bernex	Switzerland	2,213	-	-	-	-	-	-	2,213	-
Délégation Genève Ville Solidaire (DGVS)	Switzerland	-	-	-	-	-	-	-	-	28,359
FEDEVACO	Switzerland	-	19,938	-	-	-	77,807	-	97,745	99,296
Fribourg Solidaire	Switzerland	-	-	-	-	17,487	-	-	17,487	11,828
Lottery Canton St. Gallen	Switzerland	-	-	-	-	18,101	-	-	18,101	-
Service de la Solidarité International (SSI)	Switzerland	-	-	28,340	-	-	-	-	28,340	14,121
Swiss Embassy	Switzerland	-	-	-	-	-	12,663	-	12,663	8,603
TOTAL GOVERNMENT INCOME		687,915	379,420	345,081	146,879	120,328	371,845	547,008	2,598,476	1,696,475

**PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

11 INCOME (continued)

Foundation/Trust income (by country of origin)	Country								Total	Total
		Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	2018	2017
Oxfam Solidarity	Belgium	-	4,123	-	-	-	-	-	4,123	61,936
Basilian Fathers	Canada	-	-	-	-	-	4,538	-	4,538	4,563
UNIFOR	Canada	-	-	-	-	-	-	-	-	28,632
Barra de Abogados de Paris	France	3,028	-	-	-	-	-	-	3,028	22,840
Caritas France	France	-	-	17,743	-	-	-	-	17,743	-
Non-Violence XXI	France	-	-	-	-	4,258	3,726	-	7,984	8,117
Brot für die Welt / Bread for the World	Germany	20,887	21,265	24,249	-	-	24,249	-	90,650	93,637
Misereor	Germany	-	40,355	11,675	-	15,969	19,286	-	87,285	80,213
CSF	Ireland	74,720	-	-	-	-	-	-	74,720	-
Trocaire	Ireland	-	37,324	-	-	-	-	-	37,324	35,948
Tavola Valdese	Italy	-	-	-	-	-	-	1,634	1,634	-
Rosa Luxembourg	Mexico	-	-	-	-	-	-	-	-	11,052
ICCO	Netherlands	33,697	-	-	-	-	-	-	33,697	35,485
Mensen Met En Missie	Netherlands	-	-	-	-	-	-	-	-	9,379
Colegio de Abogacia de Biskiaa	Spain	-	-	-	-	-	3,604	-	3,604	3,544
Berti Wicke-Stiftung	Switzerland	-	-	-	-	-	-	-	-	6,943
Catholic Church St. Gallen	Switzerland	-	-	-	-	10,243	-	-	10,243	-
Ferster Foundation	Switzerland	44,567	-	-	-	-	-	-	44,567	43,788
GKG Bern	Switzerland	-	18,129	-	-	-	-	-	18,129	14,370
Kirchgemeinde Gsteig	Switzerland	4,014	-	-	-	-	-	-	4,014	-
Kirchgemeinde St. Gallen-Tablat	Switzerland	907	-	-	-	-	-	-	907	-
Maya Behn-Eschenburg-Stiftung	Switzerland	-	-	-	-	-	7,047	-	7,047	6,913
Peace Nexus Foundation	Switzerland	-	-	-	-	-	-	12,375	12,375	25,000
Smartpeace Foundation	Switzerland	-	-	-	-	-	-	-	-	10,011
Terra 21 Foundation	Switzerland	-	-	-	-	5,121	-	-	5,121	4,854
Christian Aid	UK	-	-	-	-	-	-	-	-	89,393
Bryan Guinness Foundation	UK	-	-	-	-	-	-	-	-	3,253
Eleanor Rathbone Foundation	UK	-	-	-	-	-	-	-	-	1,526
Intermom-Oxfam	UK	59,563	-	-	-	-	-	-	59,563	-
Matrix	UK	-	-	-	-	-	-	-	-	2,550
Open Society Foundation	UK	4,859	3,798	5,044	2,615	-	2,512	-	18,828	38,333
Taylor Foundation	UK	-	-	-	-	-	-	-	-	-
University of York	UK	-	-	-	-	-	-	-	-	3,449
Fairshare Foundation	USA	-	-	-	-	-	-	51,545	51,545	58,500
MacArthur Foundation	USA	-	-	-	-	-	-	-	-	60,946
Overbrook Foundation	USA	-	10,000	9,956	-	-	11,829	-	31,785	31,071
TOTAL FOUNDATION/TRUST INCOME		246,242	134,994	68,667	2,615	35,591	76,791	65,554	630,454	797,044

PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

11 INCOME (continued)

PBI Country Groups	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2018	Total 2017
PBI Belgium	350	2,363	-	-	355	355	360	3,783	2,831
PBI Canada	-	-	-	-	-	-	5,715	5,715	6,000
PBI Cataluña	-	-	-	-	-	-	-	-	(2,403)
PBI France	-	-	-	-	-	-	1,238	1,238	1,406
PBI Germany	-	-	-	-	-	-	28,064	28,064	20,167
PBI Italy	2,753	-	3,331	-	-	2,366	-	8,450	21,622
PBI Ireland	-	-	-	-	-	-	299	299	342
PBI Netherlands	-	-	-	-	2,957	-	9,478	12,435	8,818
PBI Norway	-	-	-	-	-	-	2,285	2,285	2,205
PBI Spanish State	-	-	-	-	-	-	8,377	8,377	6,433
PBI Switzerland	-	-	219	-	-	-	10,642	10,861	18,529
PBI UK	-	-	-	-	-	-	28,661	28,661	34,480
PBI USA	-	-	-	-	-	-	6,905	6,905	10,940
TOTAL PBI COUNTRY GROUPS	3,103	2,363	3,550	-	3,312	2,721	102,024	117,073	131,370

PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

11 INCOME (continued)

Other Income	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2018	Total 2017
Individual donations	549	4,114	781	-	1,688	572	1,191	8,895	11,636
Gift in Kind	-	-	-	-	38,130	59,760	40	97,930	77,362
Training income	-	591	-	-	-	3,185	-	3,776	3,053
Other income	-	-	214	-	-	3,415	-	3,629	50
Bank interest	7	36	-	-	-	-	-	43	217
Exchange variations	11,522	-	-	-	1,475	-	-	12,997	33,868
TOTAL OTHER INCOME	12,078	4,741	995	-	41,293	66,932	1,231	127,270	126,186
TOTAL INCOME	949,338	521,518	418,293	149,494	200,524	518,289	715,817	3,473,273	2,751,076

For many of the grants listed above the money has been raised by the Country Group. The ultimate grant-maker is listed above even though they may have made their grant to the Country Group who have, in turn, flowed money to Peace Brigades International.

Key to abbreviations used above and in notes 12 and 13

ISEC International Secretariat

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

12 GRANTS RECEIVABLE

	Colombia	Guatemala	Honduras	Mexico	Indonesia	Kenya	ISEC	Total
2018								
Ayuntamiento Torrelavega	-	-	-	8,122	-	-	-	8,122
Bread for the World	-	-	-	11,644	-	-	-	11,644
Caritas France	-	-	2,272	-	-	-	-	2,272
CPS	-	-	5,680	-	-	-	7,192	12,872
Dutch Embassy	-	-	4,731	-	-	-	-	4,731
Commune de Bernex	2,134	-	-	-	-	-	-	2,134
EIDHR	-	15,856	5,145	20,634	-	887	59,149	101,671
Ferster Foundation (Switzerland)	43,693	-	-	-	-	-	-	43,693
ICCO	3,141	-	-	-	-	-	-	3,141
Kirchgemeinde Saanen-Gsteig	3,936	-	-	-	-	-	-	3,936
Kirchgemeinde St. Gallen-Tablat	889	-	-	-	-	-	-	889
Lottery Canton St. Gallen	-	-	-	-	-	7,057	-	7,057
Miserior	-	2,003	-	-	-	-	-	2,003
Pan para el Mundo	-	8,870	-	-	-	-	-	8,870
PBI Kenya Project	-	-	-	-	-	-	5,680	5,680
PBI Country Groups	852	-	210	-	-	-	85,115	86,177
Other income	-	-	-	-	-	-	252	252
Total	54,645	26,729	18,038	40,400	-	7,944	157,388	305,144

	Colombia	Guatemala	Honduras	Mexico	Indonesia	Kenya	ISEC	Total
2017								
Agencia Vasca	-	-	-	34,209	-	-	-	34,209
CPS	-	1,198	-	578	-	-	-	1,776
EIDHR	-	12,237	9,756	-	-	-	31,915	53,908
Ferster Foundation	44,048	-	-	-	-	-	-	44,048
Geneva City Council (Switzerland)	18,827	-	-	-	-	-	-	18,827
Irish Embassy	-	-	-	-	-	5,199	-	5,199
ICCO	3,593	-	-	-	-	-	-	3,593
3Canton of Geneva (SSI)	-	-	15,313	-	-	-	-	15,313
PBI Country Groups	-	3,773	3,773	-	-	1,310	48,419	57,275
Other income	-	-	-	-	-	-	6,587	6,587
Total	66,468	17,208	28,842	34,787	-	6,509	86,921	240,735

PEACE BRIGADES INTERNATIONAL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

13 DEFERRED INCOME

	Colombia	Guatemala	Honduras	Kenya	Mexico	ISEC	Total
2018							
Ayuntamiento de Castellon	-	4,156	-	-	-	-	4,156
ACCD	-	4,910	-	-	-	-	4,910
Agencia Vasca de Cooperacion Int	-	26,466	15,222	-	-	-	41,688
Dutch MFA	-	-	-	-	-	153,396	153,396
EIDHR	-	2,024	3,737	5,576	-	-	11,337
Embajada Paises Bajos	-	-	3,439	-	-	-	3,439
Government of Navarra	74,901	-	-	-	-	-	74,901
Misereor	-	-	148	-	-	-	148
Open Society	-	1,201	-	-	-	-	1,201
Other COP	2,314	-	-	-	-	-	2,314
PBI France	3,331	-	-	-	-	-	3,331
	80,546	38,757	22,546	5,576	-	153,396	300,821
	Colombia	Guatemala	Honduras	Kenya	Mexico	ISEC	Total
2017							
Ayuntamiento de Barcelona	46,955	-	-	-	-	-	46,955
ACCD	70,455	-	-	-	-	-	70,455
AECID	107,658	-	-	-	-	-	107,658
Agencia Vasca de Cooperacion Int	-	6,768	8,434	-	-	-	15,202
Barra de Abogados (France)	2,978	-	-	-	-	-	2,978
Canadian Embassy	-	-	-	-	9,883	-	9,883
Dutch MFA	-	21,564	10,285	-	-	202,708	234,557
Dutch Embassy in Honduras	-	-	54,908	-	-	-	54,908
EIDHR	-	-	-	-	-	9,442	9,442
Government of Navarra	79,190	-	-	-	-	-	79,190
Misereor	-	2,108	-	-	-	-	2,108
Other COP	2,886	-	-	-	-	-	2,886
Trocaire	-	7,900	-	-	-	-	7,900
	310,122	38,340	73,627	-	9,883	212,150	644,122

PEACE BRIGADES INTERNATIONAL**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)****14 GENERAL INFORMATION**

Peace Brigades International is a public benefit entity.

In the United States of America, Peace Brigades International is a Charitable Organisation, 501(c)(3) of the Internal Revenue Code and in the United Kingdom it is registered as an Overseas Company under s.1046 of the Companies Act 2006

The entity's registered office in the United States is
717 N Main St. PO Box 1222, Walla Walla, WA 00362, United States of America

The entity's registered office in the United Kingdom is
1b Waterlow Road, Islington, London, N19 5NJ, United Kingdom