

PEACE BRIGADES INTERNATIONAL
ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2019

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PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL

LEGAL and ADMINISTRATIVE DETAILS

Directors	Anil Pant	Appointer December 2020
	Christen Dobson	Appointed November 2016, resigned October 2019
	Denise Cauchi	Appointed November 2014, resigned August 2020
	Ellen Kaas	Treasurer, appointed October 2011, resigned January 2021
	Erika Zarate	Vice President, appointed November 2014
	Fathi Zabaar	President, appointed November 2016
	Joao De Sousa	Appointed January 2019
	Marianne L Bertrand	Appointed November 2016
	Marc Bontemps	Appointed January 2019
	Oscar Gómez Córdoba	Appointed December 2020
	Preetam Sengupta	Appointed December 2020
	Shane Guthrie	Secretary, appointed November 2014
	Sonia di Mezza	Appointed October 2013
	Viviana Annunziata	Appointed December 2020
Registered Addresses	717 N Main St. PO Box 1222, Walla Walla, WA 00362, UNITED STATES of AMERICA	
	465A Hornsey Road, Unit 6, London, N19 4DR, UNITED KINGDOM	
	Village Partenaire, Rue Fernand Bernier 15, 1060 Brussels, BELGIUM	
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	
Belgium Bank	Triodos, Rue Haute 139/3, 1000 Brussels	
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 2019**

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 2019.

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, and as a local branch of an overseas non-profit organisation (registered number: 0884.150.149) in Belgium.

PBI's International Secretariat (ISec); field projects in Colombia, Guatemala, Honduras, Indonesia, and Mexico; and exploration work to develop new projects all fall within the jurisdiction of the non-profit corporation in the State of Washington. The Kenya Project is registered as a separate non-profit organisation in Kenya and operates under a Memorandum of Understanding with PBI. 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, the field work in Nepal or the Kenya Project. 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 2019 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 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.

Based in Brussels since 2018, the IO 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 2019, PBI continued the development of two very different, yet equally innovative, projects to strengthen the capacity of HRDs in Indonesia, and Nepal.

In 2019, 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 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 1,360³ 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 financial management, fundraising, external communications 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 463 volunteers in the field, in country and affiliate groups and the ISec, contributed to further the work of PBI in 2019, 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 2019

PBI works at the request of HRDs and in response to their individual and collective protection and support needs. In 2019, 144 international volunteers provided protection to 1360 HRDs⁴ 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, monitoring, observation missions and visits to the offices of accompanied organisation** on **1107 occasions** in 2019. 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, PBI ran or hosted **403 workshops**, attended by **1279 HRDs**, providing security and advocacy trainings and helping them to cope with constant stress and psychological pressure.

We organised **and participated in 311 events** where human rights defenders were able to engage with key audiences and strengthen their support networks. We expressed our concern for HRDs in 445 **meetings with government, local and regional authorities**, urging officials to uphold their commitments to protect human rights.

Colombia

Forty-seven⁵ international volunteers accompanied members of 18 organisations HRDs and communities working on a range of issues such natural resources protection and enforced disappearances. Volunteers are based in Bogotá, Barrancabermeja and Uraba.

Guatemala

Twenty-two volunteers accompanied 227 HRDs 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

Thirty-seven volunteers accompanied members of 7 organisations working on business and human rights, land rights, indigenous rights, freedom of expression, women’s rights and LGBTI rights. Volunteers are based in Tegucigalpa.

Indonesia

Two international members of staff and five volunteers worked on PBI’s project in partnership with the Indonesian human rights organisation ELSAM supporting defenders in the country through training workshops.

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

In Kenya four local and two international PBI staff supported a range of grassroots defenders across Nairobi's urban settlements, raising their profile in the national and international contexts. In 2019, defenders took part in advocacy tours to Europe to discuss the challenges they face defending human rights in Kenya.

Mexico

Thirty-eight international volunteers accompanied members of 13 organisations and 2 civil society spaces 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

One 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 and awareness raising

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 2019.

Country groups and Projects attended **721 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 **429 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 21 speaker tours** in 2019, enabling HRDs 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.

International Coordination and Development

PBI's International Secretariat, is made up of two International Councils and a number of international Committees and Working groups, and the International Office. It was staffed by two full time and three part time staff and supported by numerous volunteers and consultants. In 2019, ISEC provided ongoing coordination and support to the global organization; oversaw strategic planning and development; and ensured PBI met with its external legal, financial and compliance requirements and coordinated global communications, fundraising and advocacy strategies.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

Exploratory work

In 2019, PBI's councils approved the creation of two Project Exploratory Committees which will examine the viability of new projects in Peru and Southeast Asia respectively. The councils also approved the creation of a short-term project in Costa Rica focused on providing psychosocial support and capacity development to exiled Nicaraguan human rights defenders.

Global Protection mechanism for HRDs

PBI is member of a consortium of 12 civil society organizations that since 2015 operate ProtectDefenders.eu, the EU Protection Mechanisms for Human Rights Defenders, funded by the European Instrument for Democracy and Human Rights. Through the program in 2019 we provided protection and support to at-risk HRDs in Colombia, Guatemala, Honduras, Mexico and Indonesia.

International committees and working groups

PBI's governance and operations continued to be supported in 2019 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 were 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).

REVIEW OF ACCOUNTS AND RESOURCES

During the year ended 31 December 2019, the activities of the organisation resulted in a net movement in funds of €(133,355) (2018: €184,112). This resulted in total funds (restricted and unrestricted) of €1,328,693 (2018: €1,462,048) being carried forward at 31 December 2019. Of this total carried forward, €308,132 (2018: €319,952) is for project development, governance and coordination, a further €1,329 (2018: €2,248) is invested in fixed assets and the balance of €347,730 (2018: €341,074) is held in the Common Fund (see reserves policy below).

The total income of the organisation in 2019 was €2,547,161 (2018: €2,936,260), a decrease of 13.25% 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 22. The funding base for the organisation is a good balance of Trust, Foundation and Government funding.

The total expenditure of the organisation in 2019 was €2,709,561 (2018: €2,788,403), a decrease of 2.83% on 2018. 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 2019, the reserves, not represented by fixed assets, were €1,327,364, which is 49% 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.

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)

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 2019 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 23 February 2021 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 2019 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 2019 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 9], 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

Critchleys Audit LLP
Statutory Auditor
Oxford, United Kingdom

Date: 2 March 2021

PEACE BRIGADES INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Project Funds 2019 €	International Secretariat 2019 €	Total 2019 €	Total 2018 €
Income from:	11				
Donations and legacies					
Government income		1,686,502	311,800	1,998,302	2,196,718
Foundation/Trust income		312,316	74,106	386,422	532,978
PBI country groups		55,120	102,395	157,515	98,972
Other		31,377	(26,455)	4,922	107,592
Total income		<u>2,085,315</u>	<u>461,846</u>	<u>2,547,161</u>	<u>2,936,260</u>
Expenditure on:	2				
Raising funds		-	26,169	26,169	40,021
Programmes					
Protective accompaniment (field projects and global advocacy)		<u>2,082,266</u>	<u>601,126</u>	<u>2,683,392</u>	<u>2,748,382</u>
Total expenditure		<u>2,082,266</u>	<u>627,295</u>	<u>2,709,561</u>	<u>2,788,403</u>
Foreign exchange translation gain/(loss)		<u>13,211</u>	<u>15,834</u>	<u>29,045</u>	<u>36,255</u>
Net income/(expenditure)	5	16,260	(149,615)	(133,355)	184,112
Transfers between funds	9	<u>(143,531)</u>	<u>143,531</u>	-	-
Net movement in funds		<u>(127,271)</u>	<u>(6,084)</u>	<u>(133,355)</u>	<u>184,112</u>
Reconciliation of funds:					
Funds brought forward		<u>798,773</u>	<u>663,275</u>	<u>1,462,048</u>	<u>1,277,936</u>
Funds carried forward		<u>671,502</u>	<u>657,191</u>	<u>1,328,693</u>	<u>1,462,048</u>

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

PEACE BRIGADES INTERNATIONAL

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

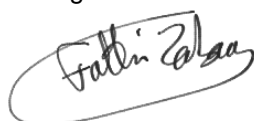
	Project Funds 2018 €	International Secretariat 2018 €	Total 2018 €
Income and endowments from:			
Donations and legacies			
Government income	1,734,284	462,434	2,196,718
Foundation/Trust income	477,559	55,419	532,978
PBI country groups	12,722	86,250	98,972
Other	106,553	1,039	107,592
Total income	<u>2,331,118</u>	<u>605,142</u>	<u>2,936,260</u>
Expenditure on:			
Raising funds	-	40,021	40,021
Programmes			
Protective accompaniment (field projects and global advocacy)	<u>2,159,591</u>	<u>588,791</u>	<u>2,748,382</u>
Total expenditure	<u>2,159,591</u>	<u>628,812</u>	<u>2,788,403</u>
Foreign exchange translation (loss)/gain	<u>13,245</u>	<u>23,010</u>	<u>36,255</u>
Net income/(expenditure)	184,772	(660)	184,112
Transfers between funds	<u>(127,524)</u>	<u>127,524</u>	-
Net movement in funds	57,248	126,864	184,112
Reconciliation of funds:			
Funds brought forward	<u>741,526</u>	<u>536,410</u>	<u>1,277,936</u>
Funds carried forward	<u><u>798,774</u></u>	<u><u>663,274</u></u>	<u><u>1,462,048</u></u>

PEACE BRIGADES INTERNATIONAL

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2019		2018	
		€	€	€	€
FIXED ASSETS					
Tangible fixed assets	6		1,329		2,248
CURRENT ASSETS					
Debtors	7	356,379		291,041	
Cash at bank and in hand		1,759,568		1,669,050	
		<u>2,115,947</u>		<u>1,960,090</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	8	<u>(788,583)</u>		<u>(500,291)</u>	
			<u>1,327,364</u>		<u>1,459,799</u>
NET CURRENT ASSETS					
NET ASSETS					
			<u>1,328,693</u>		<u>1,462,048</u>
FUNDS					
Project funds	9		671,502		798,774
International Secretariat			657,191		663,274
			<u>1,328,693</u>		<u>1,462,048</u>

These accounts were approved and authorised for issue by the International Council on 23 February 2021 and signed on its behalf by



Fathi Zabaar
International Council

PEACE BRIGADES INTERNATIONAL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 €	2018 €
Cash flows from operating activities:		
Net cash generated by/(used in) operating activities (reconciliation below)	<u>91,847</u>	<u>(110,092)</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	(1,329)	(2,248)
Net cash used in investing activities	<u>(1,329)</u>	<u>(2,248)</u>
Change in cash and cash equivalents in the reporting period	90,518	(112,340)
Cash and cash equivalents at the beginning of the reporting period	<u>1,669,050</u>	<u>1,781,390</u>
Cash and cash equivalents at the end of the reporting period	<u><u>1,759,568</u></u>	<u><u>1,669,050</u></u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(133,355)	184,112
Adjustments for:		
Depreciation charges (including loss on disposal)	2,248	938
(Increase)/decrease in debtors	(65,338)	(28,077)
Increase /(Decrease) in creditors	288,292	(267,065)
Net cash generated by/(used) in operating activities	<u><u>91,847</u></u>	<u><u>(110,092)</u></u>

PEACE BRIGADES INTERNATIONAL**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019****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.

Following the relocation of the International Office to Belgium, the accounts have been now been produced in Euros as this is now the main operating currencies of the organisation. Equivalent US Dollars amounts for the Statement of Financial Activities are now presented on pages 30 and 31.

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 2019 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.

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)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

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 Euros. 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

	2019	2018
	€	€
Belgium/UK (International Secretariat)	627,295	628,812
Colombia	878,399	763,755
Guatemala	373,039	369,525
Honduras	377,144	307,217
Indonesia	88,187	124,850
Kenya	-	157,458
Mexico	365,497	436,786
	2,709,561	2,788,403

3 INTERNATIONAL COUNCIL EXPENSES

Members of the International Council received no remuneration or benefits during the 12 month period to 31 December 2019 (2018: nil). Members were reimbursed travel expenses for attending meetings and costs enabling participation in International Council conference calls and e-mail discussions as follows:

	2019	2018
	€	€
International Council expenses	22,929	8,403

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

4 STAFF COSTS	2019 €	2018 €
Wages, salaries and associated costs	1,004,219	1,009,048
UK National Insurance	2,851	5,057
	<u>1,007,070</u>	<u>1,014,105</u>
Average number of employees	No.	No.
Projects	39	39
International Secretariat	6	5
	<u>45</u>	<u>44</u>

There was no remuneration paid to key management personnel.

5 NET (EXPENDITURE)/INCOME	2019 €	2018 €
Is stated after charging/(crediting)		
Depreciation	2,248	938
Auditors remuneration (global audit)	12,200	10,987
Losses/ (gains) on foreign exchange transactions	12,074	32,509
	<u> </u>	<u> </u>

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

6 TANGIBLE FIXED ASSETS

	Motor Vehicles, Boats, Fixtures, Fittings & Equipment €	Total €
Cost		
At 1 January 2019	2,248	2,248
Additions	1,329	1,329
Disposals	-	-
At 31 December 2019	<u>3,577</u>	<u>3,577</u>
Depreciation		
At 1 January 2019	-	-
Charge for the year	2,248	2,248
Realised on disposals	-	-
At 31 December 2019	<u>2,248</u>	<u>2,248</u>
Net book value		
At 31 December 2019	<u><u>1,329</u></u>	<u><u>1,329</u></u>
At 1 January 2019	<u><u>2,248</u></u>	<u><u>2,248</u></u>

7 DEBTORS

	2019 €	2018 €
Grants receivable (note 12)	314,293	266,862
Trade debtors	15,732	9,731
Prepayments	26,354	14,448
	<u>356,379</u>	<u>291,041</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 €	2018 €
Trade creditors and accruals	273,216	237,208
Deferred income – grants received in advance (note 13)	515,367	263,083
	<u>788,583</u>	<u>500,291</u>
Deferred income		
At 1 January 2019	383,344	563,316
Released in year	(383,343)	(563,316)
Deferred in year	515,367	263,083
At 31 December 2019	<u><u>515,367</u></u>	<u><u>263,083</u></u>

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

9 PROJECT FUNDS

Project	At 1 January 2019 €	Income €	Expenditure €	Transfers €	Foreign Exchange (Loss)/gain €	At 31 December 2019 €
2019 year						
Colombia	438,010	824,364	(878,399)	(52,734)	12,552	343,793
Guatemala	247,968	386,929	(373,039)	(29,372)	-	232,486
Honduras	37,138	394,575	(377,144)	(29,600)	-	24,969
Indonesia	16,849	89,240	(88,187)	(3,981)	658	14,579
Kenya	-	-	-	-	-	-
Mexico	58,809	390,207	(365,497)	(27,844)	-	55,675
	798,744	2,085,315	(2,082,266)	(143,531)	13,210	671,502
	At 1 January 2018 €	Income €	Expenditure €	Transfers €	Foreign Exchange (Loss)/gain €	At 31 December 2018 €
2018 year						
Colombia	436,855	802,558	(763,755)	(53,461)	16,212	438,409
Guatemala	209,631	440,855	(369,525)	(31,213)	(1,583)	248,195
Honduras	15,369	353,620	(307,217)	(25,011)	135	36,896
Indonesia	15,650	126,380	(124,850)	-	(331)	16,849
Kenya	(23,902)	169,520	(157,458)	11,539	301	-
Mexico	87,923	438,155	(436,786)	(29,378)	(1,489)	58,425
	741,526	2,331,118	(2,159,591)	(127,524)	13,245	798,774

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: €380,445 (2018: €384,590)
Guatemala €87,945 (2018: €86,179)

In addition as a result of aligning the accounting treatment for Colombia, there is a difference of €16,393 (2018: €70,180) between deferred income in their local accounts and the amount presented in the global accounts. There are also similar differences of €nil (2018: €14,252) for Honduras and €7,590 (2018: €26,370) 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 2019 (CONTINUED)

10 ANALYSIS OF NET ASSETS BY FUND	Fixed Assets €	Net Current Assets €	Total 2019 €
Project Funds	1,329	670,173	671,502
International Secretariat	-	657,191	657,191
	1,329	1,327,364	1,328,693
2018			
Project Funds	2,248	796,526	798,774
International Secretariat	-	663,274	663,274
	2,248	1,459,800	1,462,048

**PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)**

11 INCOME										
Government income (by country of origin)	Country	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2019	Total 2018
Canadian Embassy	Canada	-	-	9,700	-	-	-	-	9,700	9,977
Czech Republic Embassy	Czech Republic	-	5,757	-	-	-	-	-	5,757	-
EIDHR	EU	34,092	20,445	27,227	8,615	-	8,615	158,091	274,918	409,242
Ayuntamiento de Paris	France	-	-	1,500	-	-	-	-	1,500	-
GIZ	Germany	-	-	-	-	-	-	-	-	58,326
CPS	Germany	72,449	43,753	69,275	80,625	-	73,753	-	339,856	325,122
IFA (Institut für Auslandsbeziehungen)	Germany	-	-	-	-	-	26,500	-	26,500	-
Zivik	Germany	-	(56)	-	-	-	-	-	(56)	82,519
Dutch Embassy	Netherlands	-	300	61,635	-	-	-	31,670	93,605	50,000
Dutch Human Rights Fund	Netherlands	-	-	-	-	-	-	-	-	397,913
MAE Neatherlands	Netherlands	48,999	35,944	38,940	-	-	37,858	122,039	283,781	-
Norwegian Foreign Ministry	Norway	133,518	-	-	-	-	-	-	133,518	130,436
ACCD	Spain	59,171	47,600	45,100	-	-	35,340	-	194,110	174,332
AECID	Spain	-	-	-	-	-	-	-	-	7415
AEXCID	Spain	104,289	-	-	-	-	-	-	104,289	91,148
Agencia Vasca de Cooperacion Int'l	Spain	24,238	1,000	27,780	-	-	35,340	-	88,358	48,755
Ayuntamiento de Alicante	Spain	-	17,550	-	-	-	-	-	17,550	-
Ayuntamiento de Barcelona	Spain	44,369	-	-	-	-	-	-	44,369	40,421
Ayuntamiento de Castellon	Spain	-	-	-	-	-	-	-	-	14,731
Ayuntamiento Donostia	Spain	27,328	-	-	-	-	-	-	27,328	28,687
Ayuntamiento Pamplona	Spain	31,088	-	-	-	-	-	-	31,088	-
Ayuntamiento Santander	Spain	-	-	-	-	-	-	-	-	14050
Ayuntamiento de Torrelavega	Spain	-	-	-	-	-	9,971	-	9,971	-
Ayuntamiento de Valencia	Spain	-	34,300	-	-	-	-	-	34,300	-
Ayuntamiento de Valladolid	Spain	-	-	-	-	-	2,173	-	2,173	-
Cooperacion Cantabra	Spain	-	-	24,091	-	-	-	-	24,091	31,650
Diputacion Barcelona	Spain	-	11,600	11,000	-	-	14,211	-	36,811	-
Diputacion Córdoba	Spain	-	16,500	-	-	-	-	-	16,500	16,538
Diputacion Valladolid	Spain	-	-	-	-	-	-	-	-	27,265
FOCAD	Spain	-	33,299	-	-	-	-	-	33,299	874
Mugarik Gabe/Novana Government	Spain	66,362	-	-	-	-	-	-	66,362	80,896
Commune de Bernex	Switzerland	-	-	-	-	-	-	-	-	1,871
FEDEVACO	Switzerland	-	17,662	-	-	-	60,197	-	77,859	82,632
Fribourg Solidaire	Switzerland	-	-	-	-	-	-	-	-	14,783
Service de la Solidarité International (SSI)	Switzerland	-	-	20,765	-	-	-	-	20,765	23,958
Swiss Embassy	Switzerland	-	-	-	-	-	-	-	-	10,705
TOTAL GOVERNMENT INCOME		645,904	285,654	337,014	89,240	-	328,690	311,800	1,998,303	2,196,718

**PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)**

11 INCOME (continued)

Foundation/Trust income (by country of origin)	Country								Total	Total
		Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	2019	2018
Oxfam Solidarity	Belgium	-	7,745	-	-	-	-	-	7,745	3,486
Basilian Fathers	Canada	-	-	-	-	-	3,826	-	3,826	3,836
Barra de Abogados de Paris	France	-	-	-	-	-	-	-	-	2,560
Caritas France	France	-	-	15,000	-	-	-	-	15,000	15,000
Non-Violence XXI	France	-	3,600	-	-	-	-	-	3,600	6,750
Brot für die Welt / Bread for the World	Germany	19,547	20,500	18,000	-	-	18,385	-	78,547	76,634
Misereor	Germany	-	16,710	16,250	-	-	18,385	-	51,345	73790
CSF	Ireland	-	-	-	-	-	-	-	-	61,167
Trocaire	Ireland	-	35,000	-	-	-	-	-	35,000	31,553
Tavola Valdese	Italy	-	-	-	-	-	-	-	-	1,381
Rosa Luxembourg	Mexico	-	-	-	-	-	4,845	-	4,845	-
ICCO	Netherlands	19,398	-	-	-	-	-	-	19,398	28,487
Colegio de Abogacia de Biskaia	Spain	-	-	-	-	-	893	-	893	3,047
Ferster Foundation	Switzerland	-	-	-	-	-	-	-	-	37,676
GKG Bern	Switzerland	-	-	-	-	-	-	-	-	15,326
Kirchgemeinde Gsteig	Switzerland	-	-	-	-	-	-	-	-	3,393
Kirchgemeinde St. Gallen-Tablat	Switzerland	-	-	-	-	-	564	-	564	767
Kirchgemeinde Wallisellen	Switzerland	-	-	-	-	-	1,355	-	1,355	-
Maya Behn-Eschenburg-Stiftung	Switzerland	-	-	-	-	-	-	-	-	5,957
Peace Nexus Foundation	Switzerland	-	-	-	-	-	-	26,641	26,641	10,462
Smartpeace Fundacion	Switzerland	-	9,234	-	-	-	-	-	9,234	-
Terra 21 Foundation	Switzerland	-	-	-	-	-	-	-	-	4,329
Christian Aid	UK	75,456	-	-	-	-	-	-	75,456	-
Intermom-Oxfam	UK	-	-	-	-	-	-	-	-	50,354
Open Society Foundation	UK	-	1,049	-	-	-	-	-	1,049	15,917
Fairshare Foundation	USA	-	-	-	-	-	-	47,465	47,465	43,575
Overbrook Foundation	USA	-	-	-	-	-	-	-	-	26,871
Sisters of Philadelphia	USA	-	-	4,458	-	-	-	-	4,458	-
TOTAL FOUNDATION/TRUST INCOME		114,401	93,839	53,708	-	-	50,368	74,106	386,421	532,978

PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

11 INCOME (continued)

PBI Country Groups	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2019	Total 2018
PBI Belgium	281	-	-	-	-	280	287	847	3,198
PBI Canada	-	-	-	-	-	301	4,913	5,214	4,831
PBI France	2,945	-	-	-	-	-	-	2,945	1,047
PBI Germany	-	-	-	-	-	-	17,886	17,886	23,725
PBI Italy	-	-	-	-	-	1,509	-	1,509	7,144
PBI Ireland	-	-	-	-	-	-	-	-	253
PBI Kenya	-	-	-	-	-	-	9,550	9,550	-
PBI Netherlands	-	-	-	-	-	-	7,861	7,861	10,512
PBI Norway	-	-	-	-	-	-	1,989	1,989	1,932
PBI Spanish State	-	3,632	-	-	-	-	21,001	24,633	7,082
PBI Switzerland	42,602	-	1,396	-	-	-	15,020	59,018	9,182
PBI UK	-	-	2,175	-	-	-	23,461	25,636	24,230
PBI USA	-	-	-	-	-	-	426	426	5,837
TOTAL PBI COUNTRY GROUPS	45,828	3,632	3,570	-	-	2,090	102,395	157,514	98,972

PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

11 INCOME (continued)

Other Income	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2019	Total 2018
Individual donations	1,980	2,813	239	-	-	4,163	-	9,195	7,520
Gift in Kind	-	-	-	-	-	-	-	-	82,789
Training income	-	-	-	-	-	1,200	-	1,200	3,192
Other income	16,245	950	43	-	-	2,767	(26,897)	(6,891)	3,068
Bank interest	-	41	-	-	-	-	442	483	36
Exchange variations	6	-	-	-	-	929	-	935	10,987
TOTAL OTHER INCOME	18,232	3,804	282	-	-	9,059	(26,455)	4,922	107,592
TOTAL INCOME	824,364	386,929	394,575	89,240	-	390,207	461,845	2,547,161	2,936,260

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 2019 (CONTINUED)

12 GRANTS RECEIVABLE

	Colombia	Guatemala	Honduras	Mexico	Indonesia	Kenya	ISEC	Total
2019								
Agencia Catalana de Cooperacion y desarrollo (ACCD)	-	1,382	660	-	-	-	-	2,042
Agenci Vasca de Cooperación Internacional	-	10,174	14,380	25,340	-	-	-	49,894
Ayuntamiento Alicante	-	2,925	-	-	-	-	-	2,925
Ayuntamiento Torrelavega	-	-	-	5,136	-	-	-	5,136
Basilian Fathers (Canada)	-	-	-	3,826	-	-	-	3,826
Bread for the World	-	-	-	2,500	-	-	-	2,500
Canadian Embassy	-	-	1,523	-	-	-	-	1,523
Caritas France	-	-	2,000	-	-	-	-	2,000
CPS	10,000	-	217	11,253	-	-	-	21,470
Dutch Embassy	-	-	5,000	-	-	-	-	5,000
EIDHR	-	4,244	4,634	5,616	-	-	6,700	21,194
FEDEVACO (Switzerland)	-	17,662	-	-	-	-	-	17,662
MAE Neatherlands	-	-	6,086	-	-	-	-	6,086
PBI Kenya Project	-	-	-	-	-	-	20,443	20,443
PBI Nepal Project	-	-	-	-	-	-	2,304	2,304
Smartpeace Foundation (Switzerland)	-	9,234	-	-	-	-	-	9,234
PBI Country Groups	42,497	-	1,396	301	-	-	94,139	138,333
Other income	-	-	-	-	-	-	2,721	2,721
Total	52,497	45,621	35,896	53,972	-	-	126,307	314,293
	Colombia	Guatemala	Honduras	Mexico	Indonesia	Kenya	ISEC	Total
2018								
Ayuntamiento Torrelavega	-	-	-	7,103	-	-	-	7,103
Bread for the World	-	-	-	10,183	-	-	-	10,183
Caritas France	-	-	1,987	-	-	-	-	1,987
CPS	-	-	4,968	-	-	-	6,290	11,258
Dutch Embassy	-	-	4,138	-	-	-	-	4,138
Commune de Bernex	1,866	-	-	-	-	-	-	1,866
EIDHR	-	13,866	4,499	18,045	-	776	51,727	88,913
Ferster Foundation (Switzerland)	38,214	-	-	-	-	-	-	38,214
ICCO KIA	2,747	-	-	-	-	-	-	2,747
Kirchgemeinde Saanen-Gsteig	3,442	-	-	-	-	-	-	3,442
Kirchgemeinde St. Gallen-Tablat	778	-	-	-	-	-	-	778
Lottery Canton St. Gallen	-	-	-	-	-	6,172	-	6,172
Miserior	-	1,751	-	-	-	-	-	1,752
Pan para el Mundo	-	7,757	-	-	-	-	-	7,757
PBI Kenya Project	-	-	-	-	-	-	4,967	4,967
PBI Country Groups	745	-	185	-	-	-	74,436	75,366
Other income	-	-	-	-	-	-	220	220
Total	47,793	23,374	15,777	35,331	-	6,948	137,640	266,863

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

13 DEFERRED INCOME

	Colombia	Guatemala	Honduras	Kenya	Mexico	ISEC	Total
2019							
Ayuntamiento de Valencia	-	5,318	-	-	-	-	5,318
Ayuntamiento de Villa Real	-	8,493	-	-	-	-	8,493
CPS (Germany)	-	2,747	-	-	-	170	2,917
Diputación Barcelona	46,093	2,611	3,211	-	-	-	51,915
Diputación Cordoba	-	11,692	-	-	-	-	11,692
Dutch Embassy	-	14,799	-	-	-	185,301	200,100
EIDHR	-	4,553	-	-	-	147,433	151,987
Government of Navarra	80,318	-	-	-	-	-	80,318
Misereor	-	150	721	-	-	-	871
Other ISEC	-	-	-	-	-	1,756	1,756
	126,411	50,363	3,932	-	-	334,661	515,367
	Colombia	Guatemala	Honduras	Kenya	Mexico	ISEC	Total
2018							
Ayuntamiento de Castellon	-	3,635	-	-	-	-	3,635
ACCD	-	4,294	-	-	-	-	4,294
Agencia Vasca de Cooperacion Int	-	23,147	13,312	-	-	-	36,459
Dutch MFA	-	-	-	-	-	134,152	134,152
EIDHR	-	1,770	3,268	4,877	-	-	9,915
Embajada Países Bajos	-	-	3,008	-	-	-	3,008
Government of Navarra	65,505	-	-	-	-	-	65,505
Misereor	-	-	129	-	-	-	129
Open Society	-	1,050	-	-	-	-	1,050
Other COP	2,024	-	-	-	-	-	2,024
PBI France	2,913	-	-	-	-	-	2,913
	70,442	33,896	19,717	4,877	-	134,152	263,083

PEACE BRIGADES INTERNATIONAL**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019 (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
465A Hornsey Road, Unit 6, London, N19 4DR, United Kingdom

The entity's registered office in Belgium is
Village Partenaire, Rue Fernand Bernier 15, 1060 Brussels, Belgium

PEACE BRIGADES INTERNATIONAL

USD STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Project Funds 2019 \$	International Secretariat 2019 \$	Total 2019 \$	Total 2018 \$
Income from:				
Donations and legacies				
Government income	1,888,916	349,222	2,238,138	2,598,476
Foundation/Trust income	349,800	83,000	432,800	630,454
PBI country groups	61,736	114,684	176,420	117,073
Other	35,143	(29,630)	5,513	127,270
Total income	2,335,595	517,277	2,852,872	3,473,273
Expenditure on:				
Raising funds	-	29,310	29,310	47,340
Programmes				
Protective accompaniment (field projects and global advocacy)	2,332,179	673,273	3,005,452	3,251,034
Total expenditure	2,332,179	702,583	3,034,762	3,298,374
Foreign exchange translation (loss)/gain	(2,885)	3,208	323	(14,781)
Net income/(expenditure)	531	(182,098)	(181,567)	160,118
Transfers between funds	(160,758)	160,758	-	-
Net movement in funds	(160,227)	(21,340)	(181,567)	160,118
Reconciliation of funds:				
Funds brought forward	913,356	758,420	1,671,776	1,511,658
Funds carried forward	753,129	737,080	1,490,209	1,671,776

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

PEACE BRIGADES INTERNATIONAL

USD BALANCE SHEET
AS AT 31 DECEMBER 2019

	2019	2018
	\$	\$
FIXED ASSETS		
Tangible fixed assets	1,491	2,571
CURRENT ASSETS		
Debtors	399,700	332,790
Cash at bank and in hand	1,973,461	1,908,472
	<u>2,373,161</u>	<u>2,241,262</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>(884,443)</u>	<u>(572,057)</u>
NET CURRENT ASSETS	<u>1,488,718</u>	<u>1,669,205</u>
NET ASSETS	<u><u>1,490,209</u></u>	<u><u>1,671,776</u></u>
FUNDS		
Project funds	753,129	913,356
International Secretariat	737,080	758,420
	<u>1,490,209</u>	<u>1,671,776</u>