

PEACE BRIGADES INTERNATIONAL

ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER 2017

CONTENTS

Page	1-10	Report of the International Council
	11-12	Independent Auditors' Report
	13	Statement of Financial Activities
	14	Comparative Statement of Financial Activities
	15	Balance Sheet
	16	Statement of Cash Flows
	17-30	Notes to the Accounts

PEACE BRIGADES INTERNATIONAL

REPORT OF THE INTERNATIONAL COUNCIL

LEGAL and ADMINISTRATIVE DETAILS

Directors	Ana Sanchez	Appointed November 2016, resigned December 2018
	Carla Clarke	Appointed November 2016, resigned April 2018
	Christen Dobson	Appointed November 2016
	Denise Cauchi	Appointed November 2014
	Ellen Kaas	Treasurer, appointed October 2011
	Erika Zarate	Vice President, Appointed November 2014
	Fathi Zabaar	President, Appointed November 2016
	Isabella Flisi	Appointed November 2014, resigned September 2017
	John Carlarne	President, appointed October 2011, deceased October 2017
	Marianne L Bertrand	Appointed November 2016
	Shane Guthrie	Secretary, Appointed November 2014
	Sonia di Mezza	Appointed October 2013
	Stephen Darvill	Appointed June 2013, resigned September 2017
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 2017

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 2017.

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 2017 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 2017, the London-based IO was staffed by four full- and part-time workers who were responsible for organisational development and coordination, finances, communications and fundraising. A consultant was appointed to support and develop PBI's global fundraising strategy and implementation.

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 2017, PBI continued the development of two very different, yet equally innovative, projects to strengthen the capacity of HRDs in Indonesia and Nepal.

In 2017, 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 682³ women and men HRDs from 48 organisations and 49 individual defenders 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 and respect 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 110 volunteers in the field, and 289 volunteers in country and affiliate groups and the ISec, contributed to further the work of PBI in 2017, 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 2017

Field projects

PBI only works at the request of HRDs and in response to their individual needs. In 2017, 110 international volunteers provided protection to **340 women** and **336 men⁴** and **6 LGBTI HRDs (682 total)** from **48 organisations** across Colombia, Guatemala, Honduras, Kenya 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 rape at the hands of armed forces.

Cumulatively, PBI provided **physical accompaniment, observation missions and visits to the offices of accompanied organisation** on **917 occasions** in 2017. 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 **346 workshops**, attended by **925 HRDs (487 women, 389 men and 49 LGBTI)**, providing security and advocacy trainings and helping them to cope with constant stress and psychological pressure.

We organised **229 events** where human rights defenders were able to strength their protection with key audiences. We expressed our concern for HRDs in 418 **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 one⁵ international volunteers accompanied members of 19 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

Nine international volunteers accompanied members of 10 organisations and 1 individual defender working on the environment and land rights, impunity and globalisation. Volunteers are based in Guatemala City and travel to other areas of the country.

Honduras

Seven international volunteers accompanied members of 3 organisations and 2 individual defenders 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. Nine Papuan defenders were supported through intensive, four-month training programmes in Jakarta in 2017.

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 44 individual defenders in the urban settlements of Nairobi and in the Mt. Kenya region. These included attending court cases, community forums and police stations. PBI Kenya is based in Nairobi.

Mexico

Ten international volunteers accompanied members of 14 organisations working on 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 staff member, based in Kathmandu, worked on NepalMonitor.org, a protection and conflict prevention initiative mapping security and human rights incidents across Nepal. In 2017, Nepal Monitor mapped 3,556 security and human rights incidents.

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 2017.

We attended **741 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 **activated our emergency support networks 15 times** in response to the most pressing and serious issues being faced by the HRDs we accompanied.

We produced **328 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 13 women and 13 men HRDs** in 2017, 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.

Country groups championed HRDs in **105 meetings with multilateral bodies and government representatives** in Canada, France, Germany, Ireland, Italy, Norway, Spain, Switzerland, the Netherlands, the UK and the USA.

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 2017, some key examples of which are described below.

General Assembly (GA)

The GA took place in the Netherlands, from 27 – 30 October, immediately followed by a two-day meeting of the councils. Key decisions made at the GA include agreeing a new six-year Global Strategic Plan as well as changes to PBI's mandate and the mandate of Country Groups. The councils also decided to restructure and relocate the International Office to Brussels, Belgium.

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. 2017 was the second year of implementation of the project, when PBI, apart from the regular ongoing programmatic work, contributed to the consortium's quarterly newsletters.

Policy advocacy

PBI undertook its first global external evaluation of its advocacy work, with the evaluator concluding that PBI has made significant strides in this area in recent years but identified a number of opportunities for growth and improvement. A US advocacy position was created in Washington DC, which will carry out advocacy with governmental, inter-governmental and civil society actors. PBI's application for ECOSOC status was reviewed again by the UN's NGO Committee, with further questions posed by China. We have duly responded to these questions and await further consideration of our application at the next session of the committee in January 2018. PBI was active in general advocacy work for HRD protection, particularly before UN mechanisms and bodies and through joint submissions with other INGOs. PBI also participated in the following spaces: consultations with representatives of the special procedures, such as the SR on the situation of human rights defenders, the Independent Expert on Sexual Orientation and Gender Identity and the SR on freedom of peaceful assembly and association; consultations held on HRDs working in the field of Business and Human Rights: a one-day workshop with the UN Working Group on Business and Human Rights, a brainstorming workshop with the UN Special Rapporteur on the situation of HRDs, to provide input for his upcoming report to the UN General Assembly in October and written input sent to the Rapporteur, also as a contribution to his report; and a meeting with the Norwegian Mission to discuss the renewal of the mandate of the Special Rapporteur on the situation of HRDs. We also attended and participated in the session 34-35-36 of the Human Rights Council and delivered various oral statements. Finally, we held advocacy meetings on Kenya in collaboration with OMCT and ICJ Kenya, such as meetings with UN special procedures, permanent missions, and the organisation of the side event: "Kenya 2017 elections: broken promises put human rights defenders at risk".

Strategic planning

The new six-year Global Strategic Plan was agreed in the GA. We also undertook a small mission to Peru in response to a local petition for PBI support. The recommendations of the exploratory team centre around the role PBI could play to strengthen local capacities for self-protection, through facilitation of HRD forums, bridge-building and advocacy with key national and international stakeholders, and psychosocial workshops, and upon approval from the council, a Peru Working Group was established to work on them.

PEACE BRIGADES INTERNATIONAL**REPORT OF THE INTERNATIONAL COUNCIL (CONTINUED)**Awareness raising and publications

PBI Kenya and PBI USA rolled out to the new website format in order to strengthen PBI's public image. Finally, we published our Annual Review of PBI's work globally, complementing the regular and wide-ranging publications produced by PBI projects and country groups.

Fundraising

The monitoring and evaluation mechanism developed in 2016 to support fundraising and impact measurement was launched and training was provided to fundraising staff on the use of PBI's comprehensive Global Register. A total of 16 entities participated in the collection of data.

A multi-year grant from the Dutch Ministry of Foreign Affairs, worth over 890,000 euros was approved for a joint regional project involving the four Latin American project, PBI Netherlands and a regional women HRD network, IM-Defensoras/Red Mesoamericana. A regional coordinator was recruited and the project kicked-off in October.

The organisational development work started in 2016 with funds from the Peace Nexus Foundation in Switzerland advanced well and PBI Switzerland and PBI UK carried out pilot initiatives to diversify their fundraising. An external consultant reviewed PBI's communication capabilities, made a number of recommendations and supplied an outline for a global communications strategy. Finally, PBI developed a training module to strengthen financial management across country group boards and project committees. The process was initiated in 2016 with an evaluation undertaken by fundraising diversification consultants whose findings and recommendations led to the identification of objectives to be implemented in 2017.

International committees and working groups

PBI's governance and operations continued to be supported in 2017 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 2017, the activities of the organisation resulted in a net movement in funds of \$120,207 (2016: (\$111,031)). This resulted in total funds (restricted and unrestricted) of \$1,511,658 (2016: \$1,391,451) being carried forward at 31 December 2017. Of this total carried forward, \$1,140,109 is for project development, governance and coordination, a further \$1,110 (2016: \$10,520) is invested in fixed assets and the balance of \$370,439 (2016: \$410,000) is held in the Common Fund (see reserves policy below).

The total income of the organisation in 2017 was \$2,751,076 (2016: \$2,573,803), an increase of 7% 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 2017 was \$2,678,025 (2016: \$2,691,306) a decrease of 0.5% on 2016. 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 \$1,510,548 which is 56% 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.

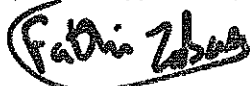
It is the IC's responsibility to prepare accounts for each financial year which give a true and fair view of the state of affairs of PBI and of its results for that year. In preparing those accounts, the IC is required to select suitable accounting policies and then apply them consistently; make judgements 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 two days in November 2017 following the GA 2017 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 June 30, 2019 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 2017 which comprise the Statement of Financial Activities, the Balance Sheet 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 2017 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.

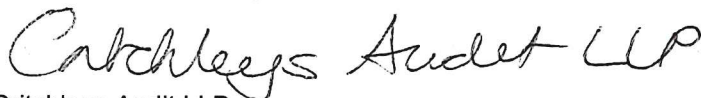
Auditor's responsibilities for the audit of the accounts

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

8 July 2019

PEACE BRIGADES INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Project Funds 2017 \$	International Secretariat 2017 \$	Total 2017 \$	Total 2016 \$
Income from:	11				
Donations and legacies					
Government income		1,570,570	125,905	1,696,475	1,521,659
Foundation/Trust income		713,545	83,500	797,045	918,623
PBI country groups		48,025	83,345	131,370	115,586
Other		125,985	201	126,186	17,935
Total income		2,458,125	292,951	2,751,076	2,573,803
Expenditure on:	2				
Raising funds		-	102,374	102,374	176,625
Programmes					
Protective accompaniment (field projects and global advocacy)		2,281,094	294,556	2,575,650	2,514,681
Total expenditure		2,281,094	396,931	2,678,025	2,691,306
Foreign exchange translation (loss)/gain	9	45,402	1,754	47,156	6,472
Net (expenditure)/income	5	222,433	(102,226)	120,207	(111,031)
Transfers between funds	9	(157,709)	157,709	-	-
Net movement in funds		64,724	55,483	120,207	(111,031)
Reconciliation of funds:					
Funds brought forward		812,419	579,032	1,391,451	1,502,482
Funds carried forward		877,143	634,515	1,511,658	1,391,451

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 2016 \$	International Secretariat 2016 \$	Total 2016 \$
Income and endowments from:			
Donations and legacies			
Government income	1,496,141	25,518	1,521,659
Foundation/Trust income	844,713	73,910	918,623
PBI country groups	53,333	62,253	115,586
Other	17,653	282	17,935
Total income	<u>2,411,840</u>	<u>161,963</u>	<u>2,573,803</u>
Expenditure on:			
Raising funds	113,687	62,938	176,625
Programmes			
Protective accompaniment (field projects and global advocacy)	<u>2,271,295</u>	<u>243,386</u>	<u>2,514,681</u>
Total expenditure	<u>2,384,982</u>	<u>306,324</u>	<u>2,691,306</u>
Foreign exchange translation (loss)/gain	<u>6,472</u>	<u>-</u>	<u>6,472</u>
Net income/(expenditure)	33,330	(144,361)	(111,031)
Transfers between funds	<u>(143,392)</u>	<u>143,392</u>	<u>-</u>
Net movement in funds	(110,062)	(969)	(111,031)
Reconciliation of funds:			
Funds brought forward	<u>922,481</u>	<u>580,001</u>	<u>1,502,482</u>
Funds carried forward	<u>812,419</u>	<u>579,032</u>	<u>1,391,451</u>

PEACE BRIGADES INTERNATIONAL

BALANCE SHEET
AS AT 31 DECEMBER 2017

	Note	2017		2016	
		\$	\$	\$	\$
FIXED ASSETS					
Tangible fixed assets	6		1,110		10,520
CURRENT ASSETS					
Debtors	7	311,057		318,447	
Cash at bank and in hand		2,107,188		1,390,869	
		<u>2,418,245</u>		<u>1,709,316</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	8	<u>(907,697)</u>		<u>(328,385)</u>	
NET CURRENT ASSETS					
			<u>1,510,548</u>		<u>1,380,931</u>
NET ASSETS					
			<u>1,511,658</u>		<u>1,391,451</u>
FUNDS					
Project funds	9		877,143		812,419
International Secretariat			634,515		579,032
			<u>1,511,658</u>		<u>1,391,451</u>

These accounts were approved and authorised for issue by the International Council on 30 June 2019 and signed on its behalf by

Ellen Kaas

Ellen Kaas
International Council

PEACE BRIGADES INTERNATIONAL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 \$	2016 \$
Cash flows from operating activities:		
Net cash generated by/(used in) operating activities (reconciliation below)	<u>720,974</u>	<u>(321,776)</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	(4,655)	(1,682)
Net cash provided (used in) investing activities	<u>(4,655)</u>	<u>(1,682)</u>
Change in cash and cash equivalents in the reporting period	716,319	(323,458)
Cash and cash equivalents at the beginning of the reporting period	<u>1,390,869</u>	<u>1,714,327</u>
Cash and cash equivalents at the end of the reporting period	<u>2,107,188</u>	<u>1,390,869</u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	120,207	(111,031)
Adjustments for:		
Depreciation charges (including loss on disposal)	14,065	11,358
Decrease in debtors	7,390	25,987
Increase/(decrease) in creditors	579,312	(248,090)
Net cash generated by/(used) in operating activities	<u>720,974</u>	<u>(321,776)</u>

PEACE BRIGADES INTERNATIONAL**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017****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 2017 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 2017 (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 REGION

	2017	2016
	\$	\$
Colombia	783,878	1,022,568
Guatemala	380,609	343,864
Honduras	295,835	244,492
Indonesia	151,529	154,405
Kenya	208,079	226,370
Mexico	461,164	402,059
UK	396,931	307,378
	2,678,025	2,701,496

3 INTERNATIONAL COUNCIL EXPENSES

Members of the International Council received no remuneration or benefits during the 12 month period to 31 December 2017 (2016: nil). Members were reimbursed travel expenses for attending meetings and costs enabling participation in International Council conference calls and e-mail discussions as follows:

	2017	2016
	\$	\$
International Council expenses	931	9,447

PEACE BRIGADES INTERNATIONAL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)**

4 STAFF COSTS	2017	2016
	\$	\$
Wages, salaries and associated costs	1,024,191	998,264
UK National Insurance	5,780	7,387
	<u>1,029,971</u>	<u>1,005,651</u>
 Average number of employees	 No.	 No.
Projects	37	43
International Secretariat	4	2
	<u>41</u>	<u>45</u>

There was no remuneration paid to key management personnel.

5 NET (EXPENDITURE)/INCOME	2017	2016
Is stated after charging/(crediting)	\$	\$
Depreciation	4,949	9,826
Auditors remuneration (global audit)	13,275	11,810
(Gains)/losses on foreign exchange transactions	(24,263)	61,174
	<u>(24,263)</u>	<u>61,174</u>

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

6 TANGIBLE FIXED ASSETS	Motor Vehicles, Boats, Fixtures, Fittings & Equipment \$	Total \$
Cost		
At 1 January 2017	45,486	45,486
Additions	4,655	4,655
Disposals	(35,871)	(35,871)
At 31 December 2017	14,270	14,270
Depreciation		
At 1 January 2017	34,966	34,966
Charge for the year	4,949	4,949
Realised on disposals	(26,755)	(26,755)
At 31 December 2017	13,160	13,160
Net book value		
At 31 December 2017	1,110	1,110
At 1 January 2017	10,520	10,520
7 DEBTORS	2017 \$	2016 \$
Grants receivable (note 12)	240,735	268,854
Trade debtors	34,994	26,743
Prepayments	35,328	22,850
	311,057	318,447
8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2017 \$	2016 \$
Trade creditors and accruals	263,575	215,317
Deferred income – grants received in advance (note 13)	644,122	113,068
	907,697	328,385
Deferred income		
At 1 January 2017	113,068	345,920
Released in year	(113,068)	(345,920)
Deferred in year	644,122	113,068
At 31 December 2017	644,122	113,068

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

9 PROJECT FUNDS

Project	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
2016 year						
Colombia	569,873	952,119	(1,013,792)	(56,005)	10,707	462,902
Guatemala	187,532	380,175	(343,864)	(28,292)	861	196,412
Honduras	14,546	293,872	(244,492)	(20,920)	(1,927)	41,079
Indonesia	36,300	134,595	(154,405)	-	-	16,490
Kenya	11,533	216,928	(226,370)	(11,776)	609	(9,076)
Mexico	102,697	434,151	(402,059)	(26,399)	(3,778)	104,612
	922,481	2,411,840	(2,384,982)	(143,392)	6,472	812,419

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:	\$187,397 (2016: \$185,896)
Guatemala	\$93,201 (2016: \$72,065)

In addition as a result of aligning the accounting treatment for Colombia, there is a difference of \$55,757 (2016: \$nil) between deferred income in their local accounts and the amount presented in the global accounts.

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 2017 (CONTINUED)

10 ANALYSIS OF NET ASSETS BY FUND	Fixed Assets \$	Net Current Assets \$	Total 2017 \$
Project Funds	1,110	876,033	877,143
International Secretariat	-	634,515	634,515
	1,110	1,510,548	1,511,658
2016			
Project Funds	10,520	801,899	812,419
International Secretariat	-	579,032	579,032
	10,520	1,380,931	1,391,451

PEACE BRIGADES INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

11 INCOME

Government income (by country of origin)	Country	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2017	Total 2016
Canadian Embassy	Canada	-	-	8,799	-	-	9,622	-	18,422	9,196
EIDHR	EU	31,933	37,852	24,142	62,263	-	31,543	14,664	202,398	166,145
Finnish Embassy	Finland	-	-	-	-	-	-	-	-	9,856
CPS	Germany	170,458	40,749	79,105	90,271	104,634	78,738	3,412	567,366	496,928
Zivik	Germany	-	92,305	-	-	-	-	-	92,305	78,736
Irish Embassy	Ireland	-	-	-	-	4,883	-	-	4,883	-
Dutch Embassy	Netherlands	5,087	-	4,686	-	-	-	-	9,773	55,347
Dutch Human Rights Fund	Netherlands	29,083	3,501	12,039	-	-	24,924	107,829	177,376	-
Norwegian Foreign Ministry	Norway	162,149	-	-	-	-	-	-	162,149	106,360
ACCD	Spain	6,405	-	-	-	-	338	-	6,743	158,436
AECID	Spain	4,681	-	-	-	-	-	-	4,681	143,874
Agencia Vasca de Cooperacion Internacional	Spain	16,596	33,256	30,501	-	-	26,929	-	107,283	23,634
Ayuntamiento de Barcelona	Spain	53,073	-	-	-	-	-	-	53,073	55,278
Ayuntamiento de Castellon	Spain	-	-	-	-	-	-	-	-	5,519
Ayuntamiento Donostia	Spain	-	-	-	-	-	-	-	-	65,712
Ayuntamiento Pamplona	Spain	30,692	-	-	-	-	-	-	30,692	28,774
Ayuntamiento Santander	Spain	-	-	-	-	-	13,220	-	13,220	7,376
Ayuntamiento de Valladolid	Spain	-	30,839	-	-	-	3,494	-	34,333	5,368
Diputacion Córdoba	Spain	-	18,718	-	-	-	-	-	18,718	-
Generalitat Valenciana-Periferias	Spain	-	6,188	-	-	-	-	-	6,188	7,749
Mugarik Gabe/Novana Government	Spain	11,319	-	13,348	-	-	-	-	11,319	-
Canton Basel-Stadt	Switzerland	-	-	-	-	-	-	-	13,348	-
Délégation Genève Ville Solidaire (DGVS)	Switzerland	28,359	-	-	-	-	-	-	28,359	-
FEDEVACO	Switzerland	-	20,384	-	-	-	-	-	20,384	-
Fribourg Solidaire	Switzerland	-	-	-	-	-	78,912	-	78,912	81,926
Service de la Solidarité International (SSI)	Switzerland	-	-	14,121	-	11,828	-	-	11,828	-
Swiss Embassy	Switzerland	-	-	-	-	-	8,603	-	8,603	15,446
TOTAL GOVERNMENT INCOME		549,835	283,792	186,741	152,534	121,345	276,323	125,905	1,696,475	1,521,658

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

11 INCOME (continued)

Foundation/Trust income (by country of origin)	Country	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2017	Total 2016
Oxfam Solidarity	Belgium	56,853	5,083	-	-	-	-	-	61,936	4,760
Basilian Fathers	Canada	-	-	-	-	-	4,563	-	4,563	4,670
Ontario Public Service Employees Union	Canada	-	-	-	-	-	-	-	-	15,562
UNIFOR	Canada	21,143	7,489	-	-	-	-	-	28,632	6,001
Barra de Abogados de Paris	France	-	-	22,840	-	-	-	-	22,840	6,642
Caritas France	France	-	-	-	-	-	-	-	-	16,604
Non-Violence XXI	France	-	4,067	-	-	4,050	-	-	8,117	3,984
Reserve Parlementaire	France	-	-	-	-	-	-	-	-	2,214
Brot für die Welt / Bread for the World	Germany	29,976	23,157	20,252	-	-	20,252	-	93,637	80,787
Misereor	Germany	12,000	32,917	2,511	-	15,189	17,595	-	80,213	93,802
Trocaire	Ireland	-	35,948	-	-	-	-	-	35,948	45,627
Rosa Luxembourg	Mexico	-	5,648	-	-	-	5,404	-	11,052	8,855
ICCO	Netherlands	35,485	-	-	-	-	-	-	35,485	46,135
Mensen Met En Missie	Netherlands	9,379	-	-	-	-	-	-	9,379	16,758
Colegio de Abogacia de Biskaia	Spain	-	-	-	-	-	3,544	-	3,544	-
Amnesty Sweden	Sweden	-	-	-	-	-	-	-	-	19,879
Berti Wicke-Stiftung	Switzerland	-	6,943	-	-	-	-	-	6,943	-
COSUDE	Switzerland	-	-	-	-	-	-	-	-	28,243
Ferster Foundation	Switzerland	43,788	-	-	-	-	-	-	43,788	51,767
Fribourg Solidarity	Switzerland	-	-	-	-	-	-	-	-	11,874
GKG Bern	Switzerland	-	-	-	-	-	14,370	-	14,370	10,682
Kanton Basel-Stadt	Switzerland	-	-	-	-	-	-	-	-	13,939
Maya Behn-Eschenburg-Stiftung	Switzerland	-	-	-	-	-	6,913	-	6,913	10,639
Peace Nexus Foundation	Switzerland	-	-	-	-	-	-	25,000	25,000	9,468
Smartpeace Foundation	Switzerland	-	-	10,011	-	-	-	-	10,011	6,969
Solidariad Ginebra (SSI)	Switzerland	-	-	-	-	-	-	-	-	22,734
Terra 21 Foundation	Switzerland	-	-	-	-	4,854	-	-	4,854	5,192
Christian Aid	UK	89,393	-	-	-	3,253	-	-	89,393	84,563
Bryan Guinness Foundation	UK	-	-	-	-	-	-	-	3,253	-
Evan Cornish Foundation	UK	-	-	-	-	-	1,526	-	1,526	8,943
Eleanor Rathbone Foundation	UK	-	-	-	-	-	-	-	-	-
Interrom-Oxfam	UK	-	-	-	-	-	-	-	-	54,434
Law Society	UK	-	-	-	-	-	-	-	-	7,058
Matrix	UK	-	-	-	-	-	2,550	-	2,550	-
Oakdale Foundation	UK	-	-	-	-	797	-	-	797	-

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

11 INCOME (continued)

Foundation/Trust income (by country of origin)	Country	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2017	Total 2016
Open Society Foundation	UK	-	10,480	11,756	2,771	2,576	7,557	-	38,333	74,354
Taylor Foundation	UK	3,193	-	-	-	-	-	-	-	1,442
University of York	UK	-	-	-	-	-	3,449	-	3,449	-
Fairshare Foundation	USA	-	-	-	-	-	-	58,500	58,500	63,000
MacArthur Foundation	USA	-	-	-	-	-	60,946	-	60,946	60,747
Overbrook Foundation	USA	-	10,000	10,535	-	-	10,536	-	31,071	20,295
TOTAL FOUNDATION/TRUST INCOME		301,210	141,733	77,905	2,771	32,247	157,679	83,500	797,044	918,623

PEACE BRIGADES INTERNATIONAL
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

11 INCOME (continued)	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2017	Total 2016
PBI Country Groups									
PBI Belgium	595	-	563	-	563	563	548	2,831	-
PBI Canada	-	-	-	-	-	-	6,000	6,000	6,316
PBI Cataluña	(2,403)	-	-	-	-	-	-	(2,403)	-
PBI France	-	-	-	-	-	-	1,406	1,406	4,257
PBI Germany	-	-	-	-	-	-	20,167	20,167	(4,352)
PBI Italy	5,517	5,253	5,232	-	-	5,232	389	21,622	2,878
PBI Ireland	-	-	-	-	-	-	342	342	-
PBI Luxembourg	-	-	-	-	-	-	-	-	3,260
PBI Netherlands	-	-	-	-	2,813	-	6,005	8,818	4,854
PBI New Zealand	-	-	-	-	-	-	-	-	-
PBI Norway	-	-	-	-	-	-	2,205	2,205	3,247
PBI Spanish State	-	-	-	-	-	-	6,433	6,433	1,512
PBI Switzerland	875	694	260	-	-	-	16,700	18,529	32,199
PBI UK	-	-	21,805	-	-	-	12,675	34,480	48,334
PBI USA	465	-	-	-	-	-	10,475	10,940	13,082
TOTAL PBI COUNTRY GROUPS	5,050	5,947	27,859	-	3,375	5,794	83,345	131,370	115,586

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

11 INCOME (continued)	Colombia	Guatemala	Honduras	Indonesia	Kenya	Mexico	ISEC	Total 2017	Total 2016
Other Income									
Individual donations	277	1,686	774	-	5,777	3,040	82	11,636	6,261
Gift in Kind	-	-	-	-	41,449	35,913	-	77,362	-
Training income	-	1,017	-	-	-	2,036	-	3,053	9,193
Other income	26	-	24	-	-	-	-	50	2,265
Bank interest	36	57	-	-	-	5	119	217	215
Exchange variations	33,588	-	-	-	-	280	-	33,868	-
TOTAL OTHER INCOME	33,927	2,759	798	-	47,226	41,275	201	126,186	17,935
TOTAL INCOME	890,022	434,231	293,302	155,305	204,195	481,071	292,951	2,751,076	2,573,803

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 2017 (CONTINUED)**

12 GRANTS RECEIVABLE

	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

	Colombia	Guatemala	Honduras	Mexico	Indonesia	Kenya	ISEC	Total
2016								
Ayuntamiento Barcelona	48,882	-	-	-	-	-	-	48,882
CPS	10,520	15,781	-	214	-	-	-	26,515
EIDHR	-	1,581	5,261	12,237	15,097	-	-	34,176
Finnish Embassy	-	-	-	3,825	-	-	-	3,825
Fribourg Solidarity	-	-	-	-	-	4,633	-	4,633
Generalitat Valenciana-Periferias	-	3,032	-	-	-	-	-	3,032
Geneva City Council (Switzerland)	59,390	-	-	-	-	-	-	59,390
Miserior	12,300	10,626	-	-	-	-	-	22,926
Rosa Luxembourg	-	1,683	-	-	-	-	-	1,683
PBI Country Groups	-	138	13,056	859	-	-	44,797	58,850
Terra 21	-	-	-	-	-	4,942	-	4,942
Total	131,092	32,841	18,317	17,135	15,097	9,575	44,797	268,854

PEACE BRIGADES INTERNATIONAL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

13 DEFERRED INCOME

	Colombia	Guatemala	Honduras	Kenya	Mexiko	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
2016							
Ayuntamiento de Barcelona	44,809	-	-	-	-	-	44,809
Agencia Vasca de Cooperacion Int	17,858	568	14,097	-	-	-	32,523
Canadian Embassy	-	-	7,077	-	-	-	7,077
EIDHR	-	-	-	-	-	9,371	9,371
Geneva City Council (Switzerland)	9,219	-	-	-	-	-	9,219
Misereor	-	-	2,348	-	-	-	2,348
Open Society	-	3,011	1,115	-	-	-	4,126
Trocaire	-	3,595	-	-	-	-	3,595
	71,886	7,174	24,637	-	-	9,371	113,068

PEACE BRIGADES INTERNATIONAL**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017 (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
Development House, 56-64 Leonard Street, London EC2A 4LT, United Kingdom