
**GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS
FOR DISASTER REDUCTION
(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**



GNDR

**Global Network of Civil Society
Organisations for Disaster Reduction**

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2014**

Directors

Mrs O.K. Chadburn
Mr N.S. Timmins

Company registered number

7374358

Charity registered number

1141471

Registered office

8 Waldegrave Road
Teddington
Middlesex
TW11 8HT

Executive Director

M.C. Oxley

Company Secretary

T.D. Gibson

Chair of the Steering Group

Suranjana Gupta

Auditors

Braidwood & Company
Registered Auditor
Willow Grange
The Street
Betchworth
Surrey
RH3 7DJ

Bankers

Co-operative Bank plc.
1 Balloon Street
Manchester
M60 4EP

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the GNDR) for the year ended 31 March 2014. The Directors confirm that the Directors' report and financial statements of the GNDR comply with the current statutory requirements, the requirements of the GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

a. CONSTITUTION

The GNDR is registered as a charitable company limited by guarantee and was incorporated on 13/9/2010.

The GNDR was officially launched in Geneva during the Global Platform for Disaster Reduction in June 2007. The network is a major international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

Directors are elected and co-opted by the Steering Group.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

The Executive Director of the Global Network Secretariat ensures Directors receive induction and training.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees is responsible for governance and ensuring the charity meets its charitable objects. The Steering Group is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of between 10 to 15 full member representatives at any one time, one of whom is elected as the Steering Group Chair. Composition is based on the principle of equitable and balanced representation (regional, global, north/south, gender, expertise, organisational type). Quarterly teleconferences and periodic face-to-face meetings are held by the Steering Group. Board regional elections are scheduled to take place during 2014/15.

The Finance subcommittee of the Steering Group has met at quarterly intervals. The Governance subcommittee has met on an ad hoc basis to consider and plan the Board election process.

e. GLOBAL AND REGIONAL HUBS

The day to day management of the GNDR is carried out by the UK Global Hub, led by the Executive Director. From Jan 2014 the Global Hub terminated its hosting agreement with Tearfund GB and moved to its own independent offices at 8 Waldegrave Road, Teddington, Middlesex TW11 8HT under a leasehold contract.

In Feb 2014 regional hubs were established in North Africa, West Africa, Southern Africa, Central and South America, and Asia. 5 Regional Development Co-ordinators were appointed under hosting agreements with regional Network Members.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2014**

f. RISK MANAGEMENT

A risk register has been prepared and is regularly updated to identify and monitor the major risks to which the charity is exposed. It is reviewed by the Finance Subcommittee at each meeting, and any significant risks are reported to the Directors and Steering Group.

The Directors and Steering Group have assessed the major risks to which the GNDR is exposed, in particular those related to the operations and finances of the GNDR, and are satisfied that systems and procedures are in place to minimise our exposure to the major risks.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objects of the GNDR are: (1) Prevention or relief of poverty, for public benefit. (2) Community capacity building. (3) Promotion of human rights. (4) Sustainable development.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

The GNDR is a network of over 500 Civil Society organisations, in over 70 countries, concerned with effective implementation of Disaster Risk Reduction policy at the "frontline", where billions of people vulnerable to disaster live and work.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

The GNDR's activities centre around the collaborative action in support of implementing the Hyogo Framework for Action (HFA) "Building the resilience of Nations and Communities to disasters" including the Views from the Frontline (VFL) initiative which produces reports of progress with strategic recommendations for more effective implementation. The HFA was adopted by 168 countries in 2005 at the World Conference on Disaster Reduction held in Hyogo, Japan, to substantially reduce the loss of lives and livelihoods caused by disasters. A successor framework (HFA2) is due to be agreed at the forthcoming World Conference on DRR (WCDRR) in Sendai Japan in March 2015.

Achievements and performance

a. REVIEW OF ACTIVITIES

Key actions during the last year have included the conclusion of the large-scale action research programme 'Views from the Frontline 2013' (VFL). The report 'Views from the Frontline: Beyond 2015' was produced and disseminated widely in seven languages. GNDR also co-produced a key plenary session at the UNISDR Global Platform for Disaster Reduction: 'Community Resilience: The Foundation of Resilient Nations' in May, 2013. The Chair's closing statement at the Global Platform and the more recent UNISDR Elements paper produced in preparation for HFA2 show strong links with the 5 key recommendations from GNDR's VFL 2013 report.

At the local level, a programme of local action and learning, 'Action at the Frontline', was launched during the Global Platform and a pilot with 13 participating countries and communities commenced. The pilot has concluded successfully, with 52 participating organisations and communities having now embarked on the next phase of this action learning and capacity building programme. The programme will also produce rich case study evidence for factors strengthening local resilience.

At international level the network, and its membership, have taken steps to engage with other frameworks relevant to resilience, notably the Millennium Development Goals and Sustainable Development Goals.

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

Network members also participated in a global civil society consultation on UNISDR's Post-2015 framework for DRR: considerations on its possible elements and characteristics ('Elements' paper), in preparation for HFA2. GNDR is taking the lead to develop a civil society response to this paper. GNDR has also met with a range of civil society actors in Japan to commence preparations for a strong civil society engagement at the World Conference on DRR (WCDRR) being held in Sendai in March 2015.

GNDR has also engaged more widely than the HFA programme, at both local level and at international level through collaboration with GFDRR, engagement with the Sustainable Development goals open working group, and at regional platforms and events.

Significant work has been done in communications to build awareness of the network, including website development and the use of social media. A World Bank funded project is being undertaken for the global mapping of DRR practitioners via a dedicated new database.

The Global Hub has been strengthened with the appointment of a new Programme Manager, Communications Co-ordinator and Team Administrator during the year. The regional presence has been strengthened with the appointment of 5 Regional Development Co-ordinators in Feb 2014.

b. FACTORS RELEVANT TO ACHIEVE OBJECTIVES

Improved co-ordination and collaboration across the network through sharing in the findings of the 2013 VFL programme, the strengthening of the Global Hub, the appointment of new Regional Development Co-ordinators, the use of the website as a communication tool and the launching of the Action at the Frontline programme have helped to give the network a stronger and more effective voice.

The effects of this were evident at the 2013 Global Platform, where the Chairman's statement included many of the key themes and issues that the network has championed.

The extensive participation in the 2013 VFL programme, which brought together experiences of 21,500 local respondents in 57 low and middle income countries, has created a strong evidence base on which the network can engage in the discussions on the post-2015 disaster risk reduction framework.

The expanded regional team are mobilising members to engage with the regional consultations on HFA2, while the new 'Frontline' programme will provide a substantial base of evidence to underpin GNDR's key recommendations on building resilience for communities exposed to the risk of disasters.

Continued support by donors is a critical factor in enabling the network to develop and effectively represent its member organisations, and the support given by the Dutch Ministry of Foreign Affairs, the Swiss Agency for Development and Co-operation and the US Office of Foreign Disaster Assistance in funding the network has been of crucial importance over the year.

Financial review

a. INCOME AND EXPENDITURE

The results for the year, as disclosed on page 9, show net incoming resources of £ 4,704 (2013: net incoming resources £ 28,409). The year end balance of £ 141,437 (2013: £136,733) represents funds to be spent on the activities outlined in the organisation's global strategy.

b. RESERVES POLICY

It is the policy of the GNDR to maintain a minimum of three months' secretariat expenditure in reserves. This

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

has been achieved.

c. PRINCIPAL FUNDING

The principal sources of funding for VFL for the period are the Government of the Netherlands Ministry of Foreign Affairs, the Swiss Agency for Development and Co-operation and OFDA (Office of U.S. Foreign Disaster Assistance - part of USAID).

Funding from these principal donors will continue to be received during the financial year 2014/15.

Plans for the future

a. FUTURE DEVELOPMENTS

The organisation's global strategy for the three years 2012-15 has been agreed by the Directors following wide consultation with the membership, and can be seen on the website at the following address:

http://www.globalnetwork-dr.org/images/GNDR_Strategy_2012-2015.pdf

The main activities of the coming year will be:

- planning and delivering pilot projects for the next Views from the Frontline 2015
- building the GNDR's new regional structure and strengthening regional capability
- agreeing and disseminating a global position on the successor to the Hyogo Framework Agreement
- engagement with the regional platforms and World Conference on DRR in Sendai in Mar 2015
- delivering the GNDR action learning programme in over 50 countries

The proposals developed by the Governance subcommittee to revise the composition of the Steering Group and make it more regionally representative are being taken forward via a series of regional elections for new Steering Group member candidates. The first of these took place in West Africa in May 2014.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2014

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing his report and to establish that the charitable company's auditor is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 19/9/14 and signed on their behalf, by:

Mr N Timmins



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

I have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction for the year ended 31 March 2014 set out on pages 9 to 15. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with section 154 of the Charities Act 2011. My audit work has been undertaken so that I might state to the charitable company's directors those matters I am required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and its directors as a body, for my audit work, for this report, or for the opinion I have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As explained more fully in the Directors' responsibilities statement, set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Directors have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly I have been appointed as auditor under section 145 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the GNDR's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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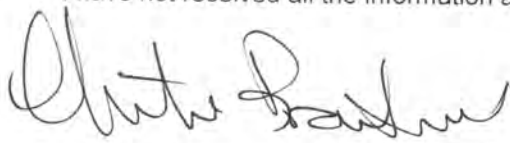
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL NETWORK OF CIVIL SOCIETY
ORGANISATIONS FOR DISASTER REDUCTION

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

I have nothing to report in respect of the following matters where the Charities Act 2011 requires me to report to you if, in my opinion:

- the information given in the Directors' report is inconsistent in any material respect with the financial statements; or
- the company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.



Mrs C. Braidwood F.C.A. (Statutory Auditor)

Braidwood & Company
Chartered Accountants and
Registered Auditor

Willow Grange
The Street
Betchworth
Surrey
RH3 7DJ

Date: 20-9-14.

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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2014

		Restricted funds	Unrestricted funds	Total funds	Total funds
	Note	2014 £	2014 £	2014 £	2013 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Grants	2	833,483		833,483	808,407
Other Income			764	764	248
TOTAL INCOMING RESOURCES		833,483	764	834,247	808,655
RESOURCES EXPENDED					
Charitable activities	7	827,440		827,440	776,403
Governance costs	3		2,103	2,103	3,843
TOTAL RESOURCES EXPENDED	6	827,440	2,103	829,543	780,246
MOVEMENT IN TOTAL FUNDS FOR THE PERIOD - NET INCOMING/(OUTGOING) RESOURCES					
		6,043	(1,339)	4,704	28,409
<i>Total funds at 1 April 2013</i>		40,569	96,164	136,733	108,324
TOTAL FUNDS AT 31 MARCH 2014		46,612	94,825	141,437	136,733

The notes on pages 11 to 15 form part of these financial statements.

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**BALANCE SHEET
AS AT 31 MARCH 2014**

	Note	2014 £	2014 £	2013 £
CURRENT ASSETS				
Cash at bank		121,804		269,005
Debtors	10	89,657		0
CREDITORS: amounts falling due within one year	11	<u>(70,024)</u>		<u>(132,272)</u>
NET CURRENT ASSETS			<u>141,437</u>	<u>136,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>141,437</u>	<u>136,733</u>
CHARITY FUNDS				
Restricted funds	12		46,612	40,569
Unrestricted funds	12		<u>94,825</u>	<u>96,164</u>
			<u>141,437</u>	<u>136,733</u>

The Directors consider that the GNDR is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the GNDR to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Directors acknowledge their responsibilities for ensuring that the GNDR keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the GNDR as at 31 March 2013 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the GNDR.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors on 19/9/14 and signed on their behalf by:

Mr N Timmins



The notes on pages 11 to 15 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The GNDR is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the GNDR being wound up, the liability in respect of the guarantee is limited to £10 per member of the GNDR.

1.3 Fund accounting

General funds are used for 'Views from the Frontline' and associated activities. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the GNDR is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

2. GRANTS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
OFDA (United States Government)	173,189		173,189	305,606
Government of the Netherlands	442,478		442,478	442,478
Swiss Agency for Development	168,828		168,828	
World Bank	29,968		29,968	
UNISDR	13,179		13,179	
Caritas Switzerland	5,841		5,841	
Other				60,323
	833,483		833,483	808,407

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

3. GOVERNANCE COSTS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Auditors' remuneration	-	1,500	1,500	1,500
Other costs		603	603	2,343
		2,103	2,103	3,843

4. DIRECT COSTS

	2014 £	2013 £
Charitable activities	562,006	561,982
Wages and salaries	195,333	157,852
Social Security costs	23,032	17,998
Pension costs	25,882	20,512
	806,253	758,344

5. SUPPORT COSTS

	2014 £	2013 £
Fixed office costs	21,187	18,059

This was paid as a hosting fee to Tearfund until 31st December 2013.

6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Charitable Activities	244,247	583,193	827,440	776,403
Governance	-	2,103	2,103	3,843
	244,247	585,296	829,543	780,246

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Building the GNDR Community	442,351	21,187	463,538	453,527
Strengthening Member Capability	95,391		95,391	2,350
Partnerships and Collaboration	330		330	733
VFL Action Research	186,773		186,773	317,521
Advocacy and Campaigning	81,409		81,409	2,272
	806,253	21,187	827,440	776,403

8. NET INCOMING RESOURCES

This is stated after charging:

	2014 £	2013 £
Auditors' remuneration	1,500	1,500

9. EMPLOYEES AND DIRECTORS

Employee costs were as follows:

	2014 £	2013 £
Wages and salaries	195,333	157,852
Social security costs	23,032	17,998
Pension costs	25,882	20,512
	244,247	196,362

The average monthly number of employees during the year was 4 (2013: 3).

One employee received remuneration amounting to between £70,000-£80,000 in the year (2013: one between £ 60,000 - £ 70,000).

During the year, no Directors received any remuneration, benefits in kind, or reimbursement of expenses (2013: none).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

10. DEBTORS

	2014 £	2013 £
Accrued grants	89,648	-
Other income	9	-
	<u>89,657</u>	<u>-</u>

11. CREDITORS:
Amounts falling due within one year

	2014 £	2013 £
Owed to Tearfund	36,047	36,497
Accruals and deferred income	33,977	95,775
	<u>70,024</u>	<u>132,272</u>

12. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	96,164	764	(2,103)	94,825
Restricted funds	40,569	833,483	(827,440)	46,612
	<u>136,733</u>	<u>834,247</u>	<u>(829,543)</u>	<u>141,437</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Current assets	89,657	121,804	211,461	269,005
Creditors due within one year	-	(70,024)	(70,024)	(132,272)
	<u>89,657</u>	<u>51,780</u>	<u>141,437</u>	<u>136,733</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. PENSION COMMITMENTS

The company makes contributions to various pension funds nominated by employees based on a fixed percentage rate of gross income on a monthly basis. The company has no other pension commitments.

The pension cost charge represents contributions paid by the company amounting to £ 25,882 (2013: £ 20,512).

15. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.