
**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 2019**

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Directors' report	2
Independent auditor's report	3-5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9-13

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2019

Directors

Mrs O.K. Chadburn
Mr N.S. Timmins – resigned June 2018
Mrs E.L. Hillyard
Mrs R Kabir – elected June 2018
Mr P Curran – elected June 2018

Company registered number

7374358

Charity registered number

1141471

Registered office

8 Waldegrave Road
Teddington
Middlesex
TW11 8HT

Executive Director

J. B. Potter – left post September 2018
B. Kumar – took up post September 2018

Company Secretary

J. Cartwright - left post March 2018
J. B. Potter - took up post March 2018
J. B. Potter - left post September 2018
B. Kumar – took up post September 2018

Chair of the Global Board

Farah Kabir

Auditor

Braidwood Wheeler & Co
Statutory Auditor and Chartered Certified Accountants
Goodman House
13a West Street
Reigate
Surrey, RH2 9BL

Bankers

Barclays Bank plc.
82-84 High Street
Epsom
Surrey KT19 8BH

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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 (GNDR) for the year ended 31 March 2019. The Directors confirm that the Directors' report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland" (effective 1st January 2015).

Structure, governance and management

a. CONSTITUTION

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

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 apply to join the Board when there are vacancies and are selected by existing Directors. Directors are ex officio members of GNDR's Global Board.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

The Executive Director of the Secretariat ensures Directors receive induction and training, using an updated checklist introduced in February 2018.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees is responsible for governance and ensuring the charity meets its charitable objects.

The Global Board is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of member representatives, one of whom is appointed as the Chair. The current Chair of the Global Board is Farah Kabir who was elected in 2015. The Board has 2 Independent Members and 11 regional representatives who are elected by their respective regional members. Quarterly teleconferences and periodic face-to-face meetings are held by the Global Board.

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. The Finance subcommittee has met at quarterly intervals during the year. The others carry out their business via phone meetings and by email.

The Global Board Members are active in talking to the members in their region and offering their expertise at regional and global workshops and events. The Directors and membership are grateful to them for the considerable time and energy they dedicate to GNDR's mission and strategy.

e. GLOBAL AND REGIONAL HUBS

The day to day coordination and management of GNDR is carried out by a small Secretariat team comprising of

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

the UK based Global Hub and regional offices in Latin America, Africa and Asia. The Secretariat is led by the Executive Director. As of March 2019, the UK Hub had 12 staff members and is based in an office at 8 Waldegrave Road, Teddington, Middlesex TW11 8HT, UK, under a leasehold contract.

Four Regional Development Coordinators are based in regional offices in Chile, Senegal, Thailand and Uganda under hosting agreements with locally-based Members. Two staff members recruited to manage the Views from the Frontline project are based in India, also under a hosting arrangement.

In January 2018, the Executive Director Marcus Oxley resigned, after ten years in the role. In order to allow time for as wide a search as possible, the Directors advertised and interviewed for an Interim Director. Jonathan Potter, who has strong experience of running networks in the humanitarian and development sector, was appointed for nine months in January 2018. A global search for a permanent Executive Director was completed in June 2018, and Bijay Kumar was appointed with effect from September 2018.

f. ARRANGEMENTS FOR SETTING PAY

The salary structure of the GNDR Secretariat is developed by the GNDR Executive Director in consultation with the Global Board, Trustees and Finance sub-committee. Salaries are commensurate with the skills set and level of experience required to undertake the required tasks, together with the complexity, seniority and responsibilities of the position. Terms & Conditions of Employment, including salaries, should be competitive with comparable positions within peer organisations, for example non-government organisations, networks within the relevant region and should be relevant to the host country / regional context. The remuneration of regionally recruited staff is based on "local" salaries, appropriate to the national pay-scales within the hosting country / region. They are not designed to reflect "expatriate" salary scales based on European terms and conditions. In this respect it is expected salaries for similar positions across different regions will vary.

In October 2018, salary levels for regional staff were benchmarked within the relevant sector and region, using an external consultancy, and adjusted appropriately. Salary levels for all Secretariat staff will continue to be reviewed in this way periodically (every four to five years). The setting of the Executive Director's salary scales and annual increase in line with the above procedures is the responsibility of the Directors, in consultation with the Finance Committee. The setting and approval of Secretariat (UK and regional) staff salary scales, including annual performance and cost-of-living increases, is the responsibility of the GNDR Executive Director, in consultation with the Secretariat Management, the Global Board's Finance Committee and Trustees.

g. 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 Senior Management Team at each meeting, and any significant risks are reported to the Directors and to the Global Board.

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

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal charitable objects of GNDR are: (1) Prevention or relief of poverty, for public benefit. (2) Community capacity building. (3) Promotion of human rights. (4) Sustainable development. The charitable company is considered to be a public benefit entity.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. As of March 2019, GNDR members included 1,036 organisations active in 109 countries across virtually every geographical region in the world.

“GNDR has succeeded in getting the ‘everyday disasters’ onto the global agenda.” High-level UN official

In April 2016 the members adopted GNDR’s new strategy “Stronger Together, 2016-2020” which outlines the purpose, objectives and expected outcomes the global network hopes to achieve over the next four years:

GNDR’s **purpose** is to enhance the effectiveness of civil society organisations around the world to collaborate together, and strengthen engagement and partnerships with other relevant stakeholders, to contribute towards strengthening the resilience of communities and nations and reduce disaster risk.

To achieve this purpose GNDR has identified three mutually reinforcing strategic objectives. The combination of these objectives should enhance the relationship between civil society, national and subnational governments and increase the effectiveness of civil society, and the vulnerable people they work with, to participate in governance and development processes and open the door for more inclusive whole-of-society approach to strengthening resilience and disaster risk reduction - as advocated by the Sendai and related 2030 Development frameworks.

Each of the three objectives will be achieved through a number of priority actions. The priority actions form the basis of the annual work plans and associated budgets.

Strategic Objective 1: Increase the impact of civil society in influencing policies and practices at local, national, international levels;

GNDR will support members to increase citizenry awareness and engagement, speak with a collective voice, and undertake joint actions to influence policy development and increase accountability for implementation through participatory monitoring.

Strategic Objective 2: Enhance collaboration capabilities of civil society and cooperation with other stakeholders;

GNDR will strengthen its operational and institutional capacities and those of other civil society networks and/or platforms at national and regional levels to support collaborative and partnership approaches between members and with other actors.

Strategic Objective 3: Strengthen the creation, analysis and sharing of knowledge; GNDR will support the creation, sharing and using of new and existing scientific and local knowledge, information and practices to increase mutual understanding, build consensus, develop shared perspectives and support cooperation.

The implementation of the “Stronger Together” strategy will be guided by six core principles that are cross-cutting across all of GNDR’s work:

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

1. **Start at the local level.** Recognise the local context and understand local perspectives of risk
2. **Partner and collaborate.** Work with all groups and levels
3. **Leave no one behind.** Implement equity-sensitive approaches that ensure inclusion of all groups, particularly those most at-risk
4. **Mobilise local resources.** Build on existing capacities, knowledge and other sources of resilience
5. **Align across policies.** Ensure coherence across disasters, climate change and other development agendas
6. **Hold institutions and individuals to account.** Enhance accountability to affected populations.

Achievements and performance

Achievements and performance in 2018-19 focussed on three key areas as follows:

1. A strong network of capable organisations

The first member-led Global Summit

Held in Kuala Lumpur, Malaysia, our 2018 Global Summit brought together 120 civil society organisations, UN agencies, and governments to share knowledge and forge new partnerships for disaster risk reduction.

GNDR members led key panel discussions and training sessions over the course of the four-day event. Learning opportunities enabled participants from 70 countries to share real-world experiences and expertise with each other. Following the summit, 98% of members committed to initiating joint activities with other members.

One nation, one voice

In 18 countries we brought civil society organisations together so they can collaborate and advocate with one voice at the national level.

National coordination meetings have been held in Colombia, Peru, Honduras, Gambia, Benin, Democratic Republic of the Congo, Nigeria, Burundi, Somalia, Uganda, Afghanistan, Bangladesh, the Maldives, Nepal, Sri Lanka, Indonesia, the Philippines and Vietnam.

Together members have influenced national development policies and plans, advocated for the allocation of more funds for risk reduction, and created new national mechanisms to include community perspectives on risk. By coordinating together, local organisations have learnt from each other and achieved greater influence with their governments.

Capacity-building that responds to needs

We're committed to increasing the capacity of members. In our 2018 membership survey, 85% of respondents stated that GNDR had improved their skills in collaborative working.

The survey also highlighted a wide variation in the knowledge and expertise of our membership, as well as organisation size, and the funding opportunities available to them. Members identified key areas for future capacity-building: influencing policies, local resource mobilisation, forming partnerships, implementing new approaches like ecosystems-based DRR, and building resilience in conflict settings. We now have plans to build the capacities of our network with tailored learning activities starting in July 2019.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

A growing global network

We have grown our network to over 1,000 civil society organisations in 109 countries. We now have three types of membership: members (civil society organisations); affiliates (individuals who are affiliated with a member organisation); and associates (individuals with an interest in GNDR who are not affiliated with a member organisation e.g. those from UN agencies, private sector or governments).

A recent re-categorisation project has given us a clearer and simpler membership model. We can now better target resources to our members and ensure that members are committed to working together to achieve GNDR's vision.

An online platform to connect and collaborate

GNDR has launched a new website for members to connect, share knowledge, and access learning resources and fundraising opportunities. The Community Platform is available to all GNDR members, including associates from UN agencies, donors, the private sector and academia. The platform is a great way for individuals to network and increase their profile. As a result of their engagement on the website, a number of members have recently been selected to speak at major international events.

Building the network from the ground up

In five global regions members have formally come together to develop work plans to build regional capacity and accountability among members.

As a result of their work, some regions have seen a dramatic increase in membership numbers. For example, in Eastern Africa, these Regional Advisory Groups recruited 131 new members following their meeting in November 2018. This was aided by a small fund that allowed them to travel within their country to meet with current and potential members, and to enhance their knowledge and understanding of the people they represent.

Members of each Regional Advisory Group act as representatives of the wider network. They also play a two-way role: sharing information from across the network with members in their country, and providing strategic guidance to the Secretariat informed by their contact with members.

Greater support for members

We've invested in growing the Secretariat staff team in order to better support the needs of the network. This financial year eight new positions were created: *Views from the Frontline* (VFL) Coordinator, VFL Officer, Project Administrator (VFL), Finance & Grants Officer, Translation Projects Administrator, Regional Assistants for LAC and West Africa, and an East Africa Regional Development Coordinator. Staff have also received training in how to organise campaigns, strengthen partnerships and manage funding grants from the European Union. As a result, we're better able to support our members and their needs.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

2. Regional and global advocacy

Promoting local leadership and including the most at-risk people

In 2018 GNDR played an active role in advocacy campaigns at the UNDRR *Regional Platforms for Disaster Risk Reduction*. At the *Asian Ministerial Conference for Disaster Risk Reduction*, the *Africa-Arab Platform for Disaster Risk Reduction*, and the *Regional Platform for the Americas*, we pushed for coherence in the implementation of the global frameworks and emphasised the need for risk-informed development.

We also called for the active engagement of all stakeholders, including civil society, in the implementation and monitoring of the Sendai Framework for Disaster Risk Reduction. We did this by negotiating panel slots for members, coordinating civil society statements, and organising side events.

All of our advocacy messages were supported by evidence from member activities on-the-ground, including *Views from the Frontline* and formal exchange visits between members in different countries.

Of particular note was our input into the *African Plan of Action*, which outlined the role of civil society in the region, and provided guidance to governments ahead of the 2019 *Global Platform for Disaster Risk Reduction*. At these regional events we promoted local leadership through the organisation of Local Leadership Forums. We selected five inspirational champions of community-led DRR in each region, who then presented their lessons on how to institutionalise community-led processes.

United advocacy messages for the Global Platform for Disaster Risk Reduction

In February GNDR organised and hosted a workshop with regional civil society networks and key partners. The workshop provided a space for participants to share advocacy messages, identify overlaps and join forces where possible, in preparation for the 2019 *Global Platform for DRR*.

We worked together to map common priorities and identify a shared objective to increase development actors' accountability for community resilience. We outlined a theory of change to help us achieve it and drafted an action plan for increased visibility and success in our advocacy work at the Global Platform and beyond.

Bringing together development decision makers and people directly at-risk

GNDR along with others successfully lobbied for the creation of the Sendai Stakeholders Group. We co-chair this group together with the Huairou Commission. It's formed of all actors from civil society, the private sector and local authorities who are involved in promoting DRR and resilience in development.

This is now one of the recognised groups under the official mechanism for stakeholder engagement in the global discussions around sustainable development (the Major Groups and other Stakeholders Coordination Mechanism).

Members of the group work together in preparation for, and during, the annual *High Level Political Forums on Sustainable Development* to advocate for risk-informed development. We want to ensure that DRR and the Sendai Framework are considered when reviewing progress towards achieving the Sustainable Development Goals.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

3. Locally-led disaster risk reduction

Views from the Frontline

After a successful pilot across Tonga and the Philippines, GNDR's *Views from the Frontline* (VFL) programme is back. The 2019 iteration provides monitoring, local perspectives of risk and data to help guide stakeholders to achieve the targets of the post-2015 development frameworks, particularly the Sendai Framework for DRR.

VFL increases the accountability of governments, intergovernmental agencies and other stakeholders, to local communities. The programme is being implemented in 51 countries. The data can be explored on our new microsite www.vfl.world.

As an example of impact, the data collection in Tonga – and subsequent local action planning – has resulted in new initiatives being established to help women feel safe in their neighbourhoods.

Mainstreaming successful community initiatives

We've produced a new global publication that demonstrates how community-based disaster risk management (CBDRM) initiatives can be institutionalised and made sustainable.

Styled in the form of a cookbook, this handy resource outlines the key ingredients for success, as well as recipes (i.e. case studies) from around the world that show the ingredients in action. Key ingredients identified include proactivity and collaboration between local leaders and community members, particularly women; plus, accountability, and political and community buy-in.

The CBDRM Cookbook has been shared at three Regional Platforms for Disaster Risk Reduction, along with a range of other national, regional and global events. In addition to the printed publication we've launched a CBDRM microsite (www.cbdrm.org) that provides information about the project, upcoming activities, as well as an extensive library of resources developed and collected throughout the project.

Exchanging knowledge across countries and continents

In 2018 we organised six south-south country exchange visits between community-based organisations. These unique learning opportunities were held between India and the Philippines, Burkina Faso and Niger, and Chile and the Dominican Republic.

The aim was to share experiences of successful community-based disaster risk management projects, and understand what had, and would continue to make them sustainable and institutionalised.

Participants from the Philippines learnt about a trans-border early warning system between a remote community in India and the hydro-meteorological department in Nepal. In exchange, GNDR members from India learnt from a community in the Philippines who had set up local disaster preparedness organisations that engage both the most at-risk communities along with local authorities.

In Burkina Faso members from Niger had the chance to see how the harvesting and production of shea butter was being used to protect the environment. Those from Burkina Faso visited a community in Niger that had reforested a 77-hectare area of land in order to reduce the threat of flooding and simultaneously retain drinking water.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

A community organisation from Chile learnt about local empowerment and all-of-society approaches to disaster risk reduction in the Dominican Republic. In exchange those members learnt how community members had self-organised a disaster risk management training course in Chile.

Each of the learning exchanges resulted in the joint design and implementation of six sustainability plans for community-led disaster risk reduction projects.

Enhancing collaboration among CSO networks

Entitled *Civil Society IMPACT DRR*, this Latin American and the Caribbean regional project led to the establishment of an alliance of civil society networks. This alliance will increase the ability of local communities to recover from disasters. We held workshops to establish commitments among civil society networks in the region to work together. These workshops provided a space for networks to identify potential joint actions that could be taken to enhance the impact of Sendai Framework implementation at the local level.

FINANCIAL REVIEW

a. Income and Expenditure

The results for the year, as disclosed on page 14, show income of £2,447,270 (2017-18: £1,289,456) and expenditure of £2,491,350 (2017-18: £1,415,148), giving a net deficit of £44,080. The year-end balance of £109,303 represents funds to spent on the activities outlined in the organisation's global strategy.

b. Reserves Policy

Each year the Finance and Audit Committee considers a reserves policy for GNDR. It remains the policy objective of GNDR to maintain a minimum of three months' secretariat expenditure in reserves to meet contractual and legal obligations.

c. Principal Funding and Going Concern

The Swiss, German, US, EU and Swedish funding continue into 2019-20 and beyond, with additional grants in the pipeline. On this basis it is considered GNDR will remain a going concern.

PLANS FOR THE FUTURE

Looking ahead at next year, the GNDR Global Board and Trustees are very excited to see how our network will start to use the *Views from the Frontline* programme to bring about change at all levels; to keep implementing tailored capacity building, and to continue to collaborate for risk-informed sustainable and resilient development.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

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.

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 as defined by s418 of the Companies Act 2006 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.

This report has been prepared in accordance with the provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Directors on 3rd October 2019 and signed on their behalf, by:

Mrs R Kabir

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

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

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 material misstatement in the financial statements 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.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption in preparing the Directors' Report

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement set out on page 7, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The directors have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006 and report to you in accordance with regulations made under section 154 of that Act.

In preparing the financial statements, the directors are responsible for assessing the charitable company'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 trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 it 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 financial statements.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

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

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

David Wheeler F.C.C A. (Senior Statutory Auditor)

Braidwood Wheeler & Co
Statutory Auditor and Chartered Certified Accountants

Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

Date:

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME					
Grants	2	2,442,077	-	2,442,077	1,289,406
Other income		-	5,193	5,193	50
TOTAL INCOME		2,442,077	5,193	2,447,270	1,289,456
EXPENDITURE					
Charitable activities	7	2,485,561	-	2,485,561	1,412,837
Governance costs	3	5,789	-	5,789	2,311
TOTAL EXPENDITURE	6	2,491,350	-	2,491,350	1,415,148
NET INCOME/EXPENDITURE FOR THE YEAR		(49,273)	5,193	(44,080)	(125,691)
TRANSFERS BETWEEN FUNDS		112,594	(112,594)	-	-
NET MOVEMENT IN FUNDS		63,321	(107,401)	(44,080)	(125,691)
<i>Total funds at 1 April 2018</i>		(63,321)	216,704	153,383	279,074
TOTAL FUNDS AT 31 MARCH 2019		-	109,303	109,303	153,383

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

**BALANCE SHEET
AS AT 31 MARCH 2019**

	Note	2019 £	2019 £	2018 £
CURRENT ASSETS				
Debtors		62,155		5,928
Cash at bank and in hand	10	1,558,431		362,618
		1,620,586		368,546
CREDITORS: amounts falling due within one year	11	(1,294,476)		(215,163)
NET CURRENT ASSETS			326,110	153,383
TOTAL ASSETS LESS CURRENT LIABILITIES			326,110	153,383
CREDITORS: amounts falling due after more than one year	12	(216,807)		-
TOTAL NET ASSETS			109,303	153,383
CHARITY FUNDS				
Restricted funds	13		-	(63,321)
Unrestricted funds	13		109,303	216,704
TOTAL FUNDS			109,303	153,383

The Directors consider that the charitable company 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 144 of the Charities Act 2011.

The Directors acknowledge their responsibilities for ensuring that the charitable company 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 2019 and of its net income/ expenditure 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 charitable company.

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.

The financial statements were approved by the Directors on 3rd October 2019 and signed on their behalf by:

Mrs R Kabir

The notes on pages 17 to 21 form part of these financial statements.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

**STATEMENT OF CASHFLOWS
AS AT 31 MARCH 2019**

	2019 £	2018 £
Net cash used in operating activities	1,195,813	(43,986)
Cash flows from investing activities		
Interest income	-	-
Sale of fixed assets	-	50
Net cash used in investing activities	-	50
Cash flows from financing activities		
Repayment of borrowing	-	-
Net cash used in financing activities	-	-
Change in cash and cash equivalents in the year	1,195,813	(43,936)
Cash and cash equivalents brought forward	362,618	406,554
Cash and cash equivalents carried forward	1,558,431	362,618
Reconciliation of net movement in funds to net cash flow from operating activities		
	2019 £	2018 £
Net movement in funds	(44,080)	(125,691)
Deduct: Sale of fixed assets	-	(50)
Decrease/(Increase) in debtors	(56,227)	33,063
Increase/(Decrease) in creditors	1,296,120	48,692
Net cash generated by operating activities	1,195,813	(43,986)

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

ACCOUNTING POLICIES

General Information

Global Network of Civil Society Organisations for Disaster Reduction is a charitable company incorporated in England and Wales. The registered office address is 8 Waldegrave Road, Teddington, Middlesex, TW11 8HT.

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102), (effective January 2015) the Charities SORP (FRS102) 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. The charitable company is considered to be a public benefit entity.

1.3 Fund accounting

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

1.4 Income

All income is 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. Where grants provide funding for a period exceeding one year, the proportion received in the year that relates to a future period is included in creditors as deferred income.

1.5 Expenditure

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.

1.6 Going concern

The directors consider that there are no material uncertainties about the charitable company's ability to continue to operate as a going concern. Funding from various organisations continue into the 2019/20 year.

1.7 Foreign Currency Transactions

The presentation currency is in pounds sterling, but where the currency of transactions is different, it is translated into sterling at the rate applying on the day of the transaction.

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. GRANTS

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
OFDA (United States Government)	688,202	-	688,202	238,627
SDC (Swiss Agency for Development and Co-operation)	234,155		234,155	232,270
GIZ (German Government)	401,889		401,889	670,624
DEVCO (EU)	766,356		766,356	-
SIDA (Swedish Government)	323,025		323,025	-
Department for International Development (UK) Government)	28,450		28,450	-
DFAT (Australian Government)	-		-	146,885
Other Income	-	5,193	5,193	-
Trusts	-		-	1,000
	2,442,077	5,193	2,447,270	1,289,406

3. GOVERNANCE COSTS

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Auditors' remuneration	5,400		5,400	2,160
Other costs	389		389	151
Total	5,789	-	5,789	2,311

4. DIRECT COSTS

	2019 £	2018 £
Charitable activities	1,561,985	844,122
Wages and salaries	671,122	399,826
Social Security	42,204	30,678
Pension cost	55,160	37,591
Total	2,330,471	1,312,217

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

5. SUPPORT COSTS

	2019	2018
	£	£
Fixed office costs	153,790	96,837
Finance charges	4,474	3,783
Total	158,264	100,620

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs	Other costs	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Charitable Activities	671,122	1,814,439	2,485,561	1,412,837
Governance	-	5,789	5,789	2,311
Total	671,122	1,820,228	2,491,350	1,415,148

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly	Support costs	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Building the GNDR Community	1,264,127	158,264	1,422,391	918,802
VFL Action Research	333,739		333,739	367,361
Advocacy and Campaigning	735,220		735,220	128,985
Total	2,333,086	158,264	2,491,350	1,415,148

8. NET INCOME

This is stated after charging:

	2019	2018
	£	£
Auditors' remuneration	5,400	2,160

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

9. EMPLOYEES AND DIRECTORS

	2019 £	2018 £
Wages and salaries	671,122	399,826
Social security costs	42,204	30,678
Other / pension costs	55,160	37,591
	<u>768,486</u>	<u>468,095</u>

The average monthly number of employees during the year was 19 (2018: 10).

No employees received remuneration amounting to between £70,000-£90,000 in the year (2018: one)

During the year, no Directors received any remuneration, benefits in kind, or reimbursement of expenses (2018: none).

10. DEBTORS

	2019 £	2018 £
Accrued grants	28,450	-
Prepayments	<u>33,705</u>	<u>5,928</u>
	<u>62,155</u>	<u>5,928</u>

11. CREDITORS:

Amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	<u>1,294,476</u>	<u>215,163</u>
	<u>1,294,476</u>	<u>215,163</u>

12. CREDITORS:

Amounts falling due after more than one year

	2019 £	2018 £
Deferred income	<u>216,807</u>	<u>-</u>

13. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
General funds	216,704	5,193	-	(112,594)	109,303
Restricted funds	(63,321)	2,442,077	(2,491,350)	112,594	-
	<u>153,383</u>	<u>2,447,270</u>	<u>(2,491,350)</u>	<u>-</u>	<u>109,303</u>

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Current assets	1,511,283	109,303	1,620,586	368,546
Creditors due within one year	(1,294,476)	-	(1,294,476)	(215,163)
Creditors due after more than one year	(216,807)	-	(216,807)	-
	-	109,303	109,303	153,383

15. 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 £ 55,160 (2018: £ 37,591).

16. RELATED PARTY TRANSACTIONS

None (2018: None)

17. FINANCIAL COMMITMENTS

As at the year end, GNDR was committed to lease and service charge payments totalling £99,289 over the coming two years.