

Registered number: 7374358
Charity number: 1141471

**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 2020**

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

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GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Directors

Mrs O.K. Chadburn – resigned February 2020
Mrs E.L. Hillyard
Mrs R. Kabir
Mr P. Curran
Ms C.C. Tiffen – took up post February 2020

Company registered number

7374358

Charity registered number

1141471

Registered office

8 Waldegrave Road
Teddington
Middlesex
TW11 8HT

Executive Director

B. Kumar

Company Secretary

B. Kumar

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

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 2020. 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".

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. Full details of GNDR's governance structures and processes are outlined in its governance manual (published October 2018).

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 13 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 meets at approximately quarterly intervals, in advance of Global Board meetings. 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.

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

e. GLOBAL AND REGIONAL HUBS

The day to day coordination and management of GNDR is carried out by a small Secretariat team comprising of the UK based Global Hub and regional offices in Latin America, Africa and Asia. The Secretariat is led by the Executive Director, who has been in post since September 2018. As of March 2020, the UK Hub had 13 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 Nairobi 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 the second half of the year, GNDR began a process to realign the structure of the secretariat, in order to better meet the objectives of its new five-year strategy for 2020-25, which was approved by the Global Board on 26th February. The structural realignment proposal was presented to the Trustees on 24th March, and subsequently approved, subject to available funding.

f. ARRANGEMENTS FOR SETTING PAY

The salary structure of the GNDR Secretariat is developed by the GNDR Executive Director and Secretariat management, 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 and networks, 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.

The setting of the Executive Director's salary scale and annual increase in line with the above procedures is the responsibility of the Directors, in consultation with the Finance sub-committee.

Salary levels for both regionally-based and UK staff are periodically benchmarked within the relevant sector and region, using an external consultancy, and adjusted where appropriate. Proposals for annual cost-of-living increases are prepared by Secretariat Management each year and submitted to the Finance sub-committee for approval.

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 monthly 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.

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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 2020, GNDR members included nearly 1,400 civil society organisations active in over 120 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 has sought to achieve over the past 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:

1. **Start at the local level.** Recognise the local context and understand local perspectives of risk

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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

During 2019-20 we have grown to almost 1,400 civil society organisations (CSOs) in over 120 countries. Collectively we have made great strides to strengthen the resilience of people most at risk, and prevent hazards from becoming disasters.

We know that our strength as a network lies in our ability to work collaboratively for change with active representation from across the globe. That's why this year we have focused on establishing national representations into our governance structures, by electing National Focal Points. We now have 103 National Focal Points who are responsible for coordinating with members in their respective countries. We also mobilised resources to support 42 national coordination meetings to discuss and engage on the national issues influencing both policies and practices.

Our approved governance manual further streamlined the effective oversight of GNDR by the members of the Global Board and Trustees. During the year eight Regional Representatives to the Global Board were elected by the members through a fair and transparent election process. One new trustee was appointed by the Global Board. We also registered a new trust in the Netherlands, Stichting GNDR primarily to retain our presence in Europe beyond Brexit.

GNDR members are often working on the ground, putting local approaches to risk reduction into action. In 48 countries nearly 200 organisations have worked with communities to understand the root causes of risk in our *Views from the Frontline* programme. By listening to members of the public, local governments and civil society organisations they have produced a wealth of evidence that is being used to advocate for change.

The Global Platform for Disaster Risk Reduction was just one of the many events where we engaged with global decision-makers to show evidence gathered by members. In preparation for the UN's 2019 High Level Political Forum on Sustainable Development, many GNDR members also got involved in their countries' national reviews of progress towards the Sustainable Development Goals. We have also worked within the UNDRR's Stakeholder Engagement Mechanism (SEM) to develop a position on urbanisation and DRR. This was brought to the World Urban Forum in February 2020.

GNDR members have played a leading role in new research on the role of local civil society organisations in coherence. This new publication provides a set of ingredients and recipes for CSOs to ensure that DRR, sustainable development and climate change adaptation are addressed coherently at the local and national levels. It has since been shared with global actors and provided the basis for training over 200 GNDR members globally.

Whilst we have made huge steps forward as a network, newly emerging disasters are a constant reminder that we must invest significantly more into risk reduction - particularly at the local level. The beginning of 2020

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

marked the emergence of an unprecedented global disaster: the Covid-19 pandemic. The health and economic impacts have already had a devastating impact in many countries. The worst may sadly be yet to come as the virus spreads to those communities that have consistently been denied access to the resources that would strengthen their resilience.

Many GNDR members have been responding directly to Covid-19 by supporting people with disabilities where they have no permanent homes in which to isolate; focusing on the safety of people in informal urban slums where there's no running water for hand washing; giving refuge to women experiencing violence and threats during lockdown; and giving support to those with increased care responsibilities.

But in every disaster there are opportunities. Sometimes it can be a chance to build back better and to ensure that future development is risk-informed, just and greener. Perhaps the very global nature of the pandemic will induce a renewed empathy for our fellow human beings challenging nationalism, populism and fundamentalism.

The table below provides a summary of key activities and achievement during the year

| | |
|----|--|
| 1 | 243 organisations have been trained on the role of local CSOs in Coherence |
| 2 | 21 members were supported to attend global and regional advocacy events and share the voices of the most at-risk communities |
| 3 | 8 trainings were organised with national government representatives including local CSOs and LGUs on institutionalising community-led DRM |
| 4 | 290 organisations took part in the UNDRR Stakeholder Engagement Mechanism |
| 5 | 90 GNDR members were trained on "How to Identify Trends and Draw Conclusions" of which 50 organisation were further trained on how to take these conclusions back to the communities where data was collected, and jointly develop local resilience plans. |
| 6 | 132 National Focal Points elected |
| 7 | 6 Regional Advisory Group meetings, 12 Regional Workshop and 42 National Coordination Meetings held |
| 8 | 2113 logins on the Community Platform per month |
| 9 | 219 grant opportunities shared with members on Community Platform |
| 10 | 60 local resilience action plans developed using Views from the Frontline data |
| 11 | 7 thematic webinars held, including on topics of DRR and education, DRR financing, and community based disaster risk management. |

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

| | |
|----|--|
| 12 | Organised a global campaign: REAL Resilience |
| 13 | 84% of members agreed or strongly agreed that GNDR has improved their organisation's ability to influence policies and practices at local, national and international levels |
| 14 | 84% of members agreed or strongly agreed that GNDR has enhanced their organisation's ability to collaborate and cooperate with civil society and other stakeholders |
| 15 | 89% of respondents agreed or strongly agreed that GNDR has strengthened their organisation's ability to generate and share knowledge |
| 16 | 97% of members would recommend GNDR members to other CSOs working on DRR and resilience |

FINANCIAL REVIEW

a. Income and Expenditure

The results for the year, as disclosed on page 14, show income of £2,957,184 (2018-19: £2,447,270) and expenditure of £2,697,674 (2018-19: £2,491,350), giving a net surplus of £259,510 (2018-19: deficit of £44,080). Year end reserves totalled £368,813, of which restricted reserves comprised £169,865 (2018-19: zero) and unrestricted reserves £198,948 (2018-19: £109,303).

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, US, and EU and Swedish funding continue into 2020-21 and beyond, with additional grants in the pipeline. On this basis it is considered GNDR will remain a going concern.

PLANS FOR THE FUTURE

On April 1st, 2020 GNDR adopted our new 2020-2025 strategy 'Local Leadership for Global Impact'. Our vision is a world in which everyone works together to strengthen the resilience of people most at-risk, and prevent hazards from becoming disasters. To get there, we have outlined three goals on which the network will work together over the next five years:

- 1) Strengthen the collaboration, solidarity and mobilisation of civil society organisations
- 2) Champion a localisation movement
- 3) Strive for risk-informed development

Across these goals, our new strategy also prioritises tackling six drivers of risk presenting the most challenging contexts in which we do our work:

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

- Climate Change
- Conflict
- Gender inequality
- Food and water insecurity
- Urbanisation
- Forced displacement

The work the network has done over the last year has helped to build the foundations for our new strategy. Our members are now mobilising around the new strategy, building on our strengths and connections developed over the last 5 years.

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DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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 27th October 2020 and signed on their behalf, by:



Mrs R Kabir

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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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 2020, 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 2020 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

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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

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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: 27 October 2022

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2020**

| | Note | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|--|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Grants | 2 | 2,867,539 | - | 2,867,539 | 2,442,077 |
| Other income | 3 | - | 89,645 | 89,645 | 5,193 |
| TOTAL INCOME | | 2,867,539 | 89,645 | 2,957,184 | 2,447,270 |
| EXPENDITURE | | | | | |
| Charitable activities | 7 | 2,646,687 | - | 2,646,687 | 2,485,561 |
| Governance costs | 4 | 50,987 | - | 50,987 | 5,789 |
| TOTAL EXPENDITURE | 8 | 2,697,674 | - | 2,697,674 | 2,491,350 |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | 169,865 | 89,645 | 259,510 | (44,080) |
| RECONCILIATION OF FUNDS | | | | | |
| TRANSFERS BETWEEN FUNDS | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 169,865 | 89,645 | 259,510 | (44,080) |
| <i>Total funds at 1 April 2019</i> | | <i>-</i> | <i>109,303</i> | <i>109,303</i> | <i>153,383</i> |
| TOTAL FUNDS AT 31 MARCH 2020 | | 169,865 | 198,948 | 368,813 | 109,303 |

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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BALANCE SHEET AS AT 31 MARCH 2020


| | Note | 2020 £ | 2020 £ | 2019 £ |
|--|------|--------------------|----------------|--------------------|
| CURRENT ASSETS | | | | |
| Debtors | | 294,794 | | 62,155 |
| Cash at bank and in hand | 11 | <u>1,560,029</u> | | <u>1,558,431</u> |
| | | 1,854,823 | | 1,620,586 |
| CREDITORS: amounts falling due within one year | 12 | <u>(1,486,010)</u> | | <u>(1,294,476)</u> |
| NET CURRENT ASSETS | | | <u>368,813</u> | <u>326,110</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>368,813</u> | <u>326,110</u> |
| CREDITORS: amounts falling due after more than one year | 13 | | <u>-</u> | <u>(216,807)</u> |
| TOTAL NET ASSETS | | | <u>368,813</u> | <u>109,303</u> |
| CHARITY FUNDS | | | | |
| Restricted funds | 14 | | 169,865 | - |
| Unrestricted funds | 14 | | <u>198,948</u> | <u>109,303</u> |
| TOTAL FUNDS | | | <u>368,813</u> | <u>109,303</u> |

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 2020 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 27th October 2020 and signed on their behalf by:


Mrs R Kabir

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

(A company limited by guarantee)

The notes on pages 16 to 21 form part of these financial statements.

**STATEMENT OF CASHFLOWS
AS AT 31 MARCH 2020**

| | 2020 £ | 2019 £ |
|--|------------------|------------------|
| Net cash used in operating activities | 1,598 | 1,195,813 |
| Cash flows from investing activities | | |
| Interest income | - | - |
| Sale of fixed assets | - | - |
| Net cash used in investing activities | - | - |
| Cash flows from financing activities | | |
| Repayment of borrowing | - | - |
| Net cash used in financing activities | - | - |
| Change in cash and cash equivalents in the year | 1,598 | 1,195,813 |
| Cash and cash equivalents brought forward | 1,558,431 | 362,618 |
| Cash and cash equivalents carried forward | 1,560,029 | 1,558,431 |

Reconciliation of net movement in funds to net cash flow from operating activities

| | 2020 £ | 2019 £ |
|---|----------------|------------------|
| Net movement in funds | 259,510 | (44,080) |
| Deduct: Sale of fixed assets | - | - |
| Decrease/(Increase) in debtors | (232,639) | (56,227) |
| Increase/(Decrease) in creditors | (25,273) | 1,296,120 |
| Net cash generated by operating activities | 1,598 | 1,195,813 |

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), 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 institutions continues into the 2020/21 year and beyond.

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 2020

2. GRANTS

| | Restricted 2020 £ | Unrestricted 2020 £ | Total 2020 £ | Total 2019 £ |
|--|-------------------------|---------------------------|-------------------------|-------------------------|
| OFDA (United States Government) | 318,703 | - | 318,703 | 688,202 |
| SDC (Swiss Agency for Development and Co-operation) | 242,032 | | 242,032 | 234,155 |
| GIZ (German Government) | 571,745 | | 571,745 | 401,889 |
| DEVCO (EU) | 1,300,842 | | 1,300,842 | 766,356 |
| SIDA (Swedish Government) | 395,798 | | 395,798 | 323,025 |
| Department for International Development (UK Government) | 34,364 | | 34,364 | 28,450 |
| Edinburgh University | 4,056 | | 4,056 | - |
| | <u>2,867,539</u> | <u>-</u> | <u>2,867,539</u> | <u>2,442,077</u> |

Grants are used to fund GNDR projects.

3. OTHER INCOME

Other income is comprised largely of exchange differences on foreign currency bank balances when converted into Sterling

4. GOVERNANCE COSTS

| | Restricted Funds 2020 £ | Unrestricted Funds 2020 £ | Total Funds 2020 £ | Total funds 2019 £ |
|------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Auditors' remuneration | 7,716 | | 7,716 | 5,400 |
| Other costs | 43,271 | | 43,271 | 389 |
| Total | <u>50,987</u> | <u>-</u> | <u>50,987</u> | <u>5,789</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 2020**

5. DIRECT COSTS

| | 2020 | 2019 |
|-----------------------|------------------|------------------|
| | £ | £ |
| Charitable activities | 1,453,159 | 1,561,985 |
| Wages and salaries | 863,882 | 671,122 |
| Social Security | 62,543 | 42,204 |
| Pension cost | 60,713 | 55,160 |
| Total | 2,440,297 | 2,330,471 |

6. SUPPORT COSTS

| | 2020 | 2019 |
|--------------------|----------------|----------------|
| | £ | £ |
| Fixed office costs | 205,865 | 153,790 |
| Finance charges | 525 | 4,474 |
| Total | 206,390 | 158,264 |

**7. ANALYSIS OF EXPENDITURE
BY EXPENDITURE TYPE**

| | Staff costs | Other costs | Total | Total |
|-----------------------|--------------------|--------------------|------------------|------------------|
| | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ |
| Charitable Activities | 987,138 | 1,659,549 | 2,646,687 | 2,485,561 |
| Governance | - | 50,987 | 50,987 | 5,789 |
| Total | 987,138 | 1,710,536 | 2,697,674 | 2,491,350 |

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 2020

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total 2020 £ | Total 2019 £ |
|-----------------------------|---|-------------------------------|--------------------|--------------------|
| Building the GNDR Community | 1,517,171 | 206,390 | 1,723,561 | 1,422,391 |
| VFL Action Research | 173,461 | | 173,461 | 333,739 |
| Advocacy and Campaigning | 800,652 | | 800,652 | 735,220 |
| Total | 2,491,284 | 206,390 | 2,697,674 | 2,491,350 |

9. NET INCOME

This is stated after charging:

| | 2020 £ | 2019 £ |
|------------------------|-----------|-----------|
| Auditors' remuneration | 7,716 | 5,400 |

10. EMPLOYEES AND DIRECTORS

| | 2020 £ | 2019 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 863,882 | 671,122 |
| Social security costs | 62,543 | 42,204 |
| Other / pension costs | 60,713 | 55,160 |
| | 987,138 | 768,486 |

The average monthly number of employees during the year was 24 (2019: 19).

One employee received remuneration amounting to between £70,000-£90,000 in the year (2019: None)

During the year, no Directors received any remuneration, benefits in kind, or reimbursement of expenses (2019: none).

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 2020**

11. DEBTORS

| | 2020 £ | 2019 £ |
|----------------|-----------------------|----------------------|
| Accrued grants | 200,719 | 28,450 |
| Prepayments | <u>94,075</u> | <u>33,705</u> |
| | <u>294,794</u> | <u>62,155</u> |

12. CREDITORS:

| Amounts falling due within one year | 2020 £ | 2019 £ |
|-------------------------------------|-------------------------|-------------------------|
| Accruals and deferred income | <u>1,486,010</u> | <u>1,294,476</u> |
| | <u>1,486,010</u> | <u>1,294,476</u> |

13. CREDITORS:

| Amounts falling due after more than one year | 2020 £ | 2019 £ |
|--|-----------|----------------|
| Deferred income | - | <u>216,807</u> |

14. STATEMENT OF FUNDS

| | Brought Forward £ | Income £ | Expenditure £ | Transfers £ | Carried Forward £ |
|------------------|-----------------------|-------------------------|---------------------------|-----------------|-----------------------|
| General funds | 109,303 | 89,645 | - | - | 198,948 |
| Restricted funds | - | 2,867,539 | (2,697,674) | - | 169,865 |
| | <u>109,303</u> | <u>2,957,184</u> | <u>(2,697,674)</u> | <u>-</u> | <u>368,813</u> |

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|--|-------------------------------|---------------------------------|--------------------------|--------------------------|
| Current assets | 1,655,875 | 198,948 | 1,854,823 | 1,620,586 |
| Creditors due within one year | (1,486,010) | - | (1,486,010) | (1,294,476) |
| Creditors due after more than one year | - | - | - | (216,807) |
| | <u>169,865</u> | <u>198,948</u> | <u>368,813</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 2020**

16. 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 £ 60,713 (2019: £ 55,160). These are charged to restricted funds.

17. RELATED PARTY TRANSACTIONS

None (2019: None)

18. FINANCIAL COMMITMENTS

As at 31st March 2020, GNDR was committed to lease and service charge payments totalling £61,548 over the coming one year.

19. TAXATION

The charitable company is exempt from corporation tax due to its charitable status.