

Company number: 7374358

Charity number: 1141471

# Global Network of Civil Society Organisations for Disaster Reduction

Report and financial statements  
For the year ended 31 March 2021

# Global Network of Civil Society Organisations for Disaster Reduction

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# Global Network of Civil Society Organisations for Disaster Reduction

## Reference and administrative information

For the year ended 31 March 2021

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Company number 7374358  
Country of incorporation United Kingdom

Charity number 1141471  
Country of registration England & Wales

**Registered office and operational address** 8 Waldegrave Road, Teddington, Middlesex TW11 8HT

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mrs E.L. Hillyard – resigned 9<sup>th</sup> December 2020  
Mrs R. Kabir  
Mr P. Curran  
Ms C.C. Tiffen  
Mr I. Farrer – took up post 28<sup>th</sup> November 2020  
Mr E. Van den Blink – took up post 23<sup>rd</sup> July 2020

**Key management personnel** Farah Kabir Chair of the Global Board  
B. Kumar Executive Director  
B. Kumar Company Secretary

**Bankers** Barclays Bank plc.  
82–84 High Street  
Epsom  
SURREY  
KT19 8BH

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108–114 Golden Lane  
LONDON  
EC1Y 0TL

# Global Network of Civil Society Organisations for Disaster Reduction

## Directors' annual report

### For the year ended 31 March 2021

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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 2021. The Trustees confirm that the 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".

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the directors ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

## 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.

## 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 2021, GNDR members included over 1,600 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

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At the heart of the growing local, national and international influence of our members are seven guiding principles.

#### 1 Start at the local level

Recognise the local context and understand community perspectives of risk

#### 2 Partner and collaborate

Work with and across all groups and levels to pursue the interests of people at risk

#### 3 Include all groups

Ensure the inclusion of all groups, particularly those most at risk

#### 4 Promote gender equality

Implement gender-transformative approaches

#### 5 Mobilise different resources

Share resources, build on existing capacities, knowledge and other sources of resilience

#### 6 Align policies with practices

Ensure coherence across disaster risk reduction, climate change and other development frameworks and activities

#### 7 Be accountable to local communities most at risk

Ensure that we are accountable and challenge others to do the same

On April 1<sup>st</sup>, 2020 GNDR adopted its 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:

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

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A core strength of our network is the diversity of experience and expertise that members bring. This creates an ability to undertake different roles and work across different levels (local to global), and to span the different development frameworks and agendas. These roles are as follows:

#### Catalyst

We spark action and energy across and beyond this movement of civil society organisations to speed up an all-society approach for resilience; we facilitate and support local action by working in solidarity with people most at risk.

#### Capacity strengthener

We strengthen capacities and capabilities through member-to-member and member-to-partner support.

#### Convenor

We develop and strengthen relationships and partnerships by connecting local, national and international actors, working across different levels, agendas and frameworks.

#### Thought Leader

We research, gather, generate and share knowledge, including indigenous expertise and innovations.

#### Amplifier

We mobilise, we harness local voices and we use our collective influence to lobby and campaign for the needs and priorities of people most at risk.

#### Reporter

We strive to ensure greater accountability and transparency through monitoring, reporting and evaluating local-level progress.

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.

## Achievements and performance

2020–21 was a challenging year for all of us in the network. But despite lockdowns and working from home, we pushed ahead. Our network of members has now grown to more than 1,600 organisations in 128 countries. Though we were constrained by not having face to face meetings and conferences, digital technology enabled us to connect with a wider range of members, partners and donors. We brought the voices of communities most at risk to global conversations, including to the High Level Political Forum. Strong relationships with our donors and project partners enabled us to adapt and continue to pursue the strategy of the network and our various projects.

Below is a summary of our achievements during the year grouped under the three goals of our new strategy, as listed above. All of GNDR's charitable activities are undertaken to further its charitable purposes for the public benefit.

## Goal 1: Strengthen the collaboration, solidarity and mobilisation of civil society organisations

### Regional advisory groups

The GNDR governance structure ensures that members are represented in an effective, responsive and transparent manner. Once every four years members in each country appoint two members to be national focal points (one man and one woman). In each region these national representatives then come together in what are called regional advisory groups (RAGs). The national focal points are responsible for leading GNDR activities at the national level and convening activities at the regional level. Each regional group is chaired by the Global Board representative from that region, thereby ensuring a bottom-up approach in the governance of our network.

In 2020, the Global Board called for RAGs to be formed in all 13 regions to ensure members have a formal mechanism for collaboration and engagement. 131 RAG members from 103 countries have been elected to represent the members in their respective countries.

This year 31 online RAG meetings were held. National focal points were oriented to our new five-year strategy. During subsequent meetings members developed regional plans to contextualise and implement the strategy in their regions. Members were also updated on the Secretariat plans and activities; and other operational issues, including an update from the RAG evaluation conducted earlier in the year.

Seven RAGs have now developed regional implementation plans: they have jointly identified activities they will undertake as a part of the network, at the regional and national levels to achieve our global strategic goals.

The East Africa and Central Asia regions have respectively decided to engage in peace building lobbying, and advocacy actions to address the protracted risk of conflict in their regions. The West and Central Africa and South Asia members have planned to develop women leadership programmes.

Recognising the power of collaboration, 12 regions have facilitated capacity development and knowledge exchange among members, as well as encouraging and leveraging joint participation at regional and global events and pursuing joint advocacy efforts.

In East and Southeast Asia members have agreed to facilitate joint participation and advocacy at the Regional Conference on Humanitarian Affairs. Pacific regional members plan to conduct

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### For the year ended 31 March 2021

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member-led experience sharing webinars on public health and psycho-social wellbeing, food and water security, and climate resilience.

Regional advisory groups provide a space to form consortiums to raise funds together. As a result, a group of members from South America have now formed a consortium and submitted two concept notes to local donors.

Being part of the regional advisory groups has also helped widen civic space. For example, after being inducted into the central Asia advisory group, the national focal point for Turkmenistan was able to organise a first-ever, two-day workshop for CSOs and government representatives in November 2020 on 'The role of CSOs in enhancing emergency response and preventive measures to natural disasters'. As an outcome of this webinar the participants were able to present a draft road map to the Civil Defense and Rescue Operations Directorate of the Ministry of Defence, with the aim that CSOs are included at national level disaster risk reduction (DRR) consultations. As a result, some of the participants were invited to the National Platform for DRR organised by the government.

### National coordination meetings

National coordination meetings enable GNDR members to meet up at the country level. Facilitated by elected representatives in each country – called national focal points – these meetings provide an opportunity for members to network, collaborate and share knowledge as they seek to deliver the network strategy locally.

This year the meetings were held in November and December. Whilst the Covid-19 pandemic caused severe disruption in Latin America, 19 meetings were able to take place across Africa and Asia in a mixture of face-to-face and online formats. Over 450 members directly participated.

With the launch of the new GNDR strategy in May 2020, the national coordination meetings provided the chance for member organisations to come together and plan action that they can take together to achieve our three goals of collaboration, localisation and risk-informed development. Members are able to discuss and decide what disaster risk reduction activities should be prioritised at a national level, and joint advocacy that is to be undertaken.

In Nigeria and Zimbabwe, attendance at the meetings was also extended to partners, as a way to increase awareness of newly developed advocacy tools. Developed by members as part of our *Evidence and Collaboration for Inclusive Development* project, the tools provide guidance for civil society organisations on how to create campaign strategies and messages, particularly focused on marginalised groups. Members also shared research outcomes and developed advocacy partnerships to support the rights of women and people with disabilities at the national level.

In the Republic of the Congo, members have agreed to focus on the development and promotion of women leaders as a means to address gender inequality at the heart of disaster risk.



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Representatives of the Ombudsman's Office and the Ministry of Economy in Kyrgyzstan joined the national coordination meeting and discussed questions from civil society representatives on how to reduce communication and decision-making gaps between government agencies and society. Specifically, they talked about what needs to be changed so that citizens have more confidence in government departments.

Community-based disaster risk management was the focus of discussions in Tanzania. Members shared outputs and experiences from delivering our multi-year project focused on making community-led approach to risk sustainable and scalable. Training was also provided to members with a focus on environmental conservation.

Members in Egypt prioritised integrating disaster risk reduction concepts and initiatives into current development projects. They also devised ways to coordinate their strong and collective participation in national, regional and global events.

There have also been several environmental initiatives delivered collaboratively by members as a result of the national coordination meeting. In Kenya and Tanzania members have carried out tree planting and conservation awareness projects at the community level.

Many members have overcome the barriers to collaboration caused by the pandemic and government restrictions, by setting up small groups that can share and discuss the network strategy and disaster risk reduction priorities. Groups have made use of digital communication apps like WhatsApp groups to keep in regular communication – and as a means to exchange knowledge and information.

### Digital global summit 2020

Every two years, GNDR holds a Global Summit that brings together members, partners and experts in disaster risk reduction. Given that national and local civil society organisations (CSOs) play a vital role in ensuring development is risk-informed, the summit is designed to provide a mixture of capacity strengthening, networking and collaboration opportunities for these organisations. Due to the Covid-19 pandemic, our 2020 summit was delivered as an online conference, rather than in person. The benefit was that we were not limited to a usual capacity of 150 people, but could extend invites to all members.

Over three weeks in October 2020, we held 30 live sessions on topics including: how CSOs and parliamentarians can partner; roundtables between donors and local CSOs on challenges to localisation; tools to reduce risk in conflict settings; risk-informed development in primary education; and lessons on ecosystem-based approaches to building resilience. Sessions were delivered in English, French, Spanish and Arabic in order to cater for our global network.

The dedicated summit website also hosted a wealth of resources and discussion boards related to our six risk drivers; plus an open space for members to discuss their regional risk reduction priorities.

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In total, 781 people, representing 608 different member organisations from 110 countries, attended the summit, including people representing communities most at risk, academics, local authorities, national governments, INGOs, donors, and representatives of the World Bank and United Nations.

Presentations and video recordings in four languages from 19 of the sessions are now available on demand on our exclusive members' Community Platform website.

The launch sessions for the new GNDR strategy were attended by 218 people, subsequent to which 93% of participants said that our new five-year approach is useful for their work. 76% of participants highlighted that, through engaging in the summit, they learnt new skills, knowledge, ideas and approaches that they can take forward in their work. 60% of participants committed to collaborate with other members on activities after the event.

In our anonymous post-event survey one member reported: "I will use these skills which I learnt from this webinar in my training programme on capacity building under various disaster management programmes at district level." Another said: "I am going to explore the idea of starting mentorships between local disaster risk reduction experts and development agencies".

## Goal 2: Champion a localisation movement

### Implementation of community resilience plans

694 at-risk communities across 49 countries have assessed threats to their lives and livelihoods, barriers to their inclusion in development plans and activities, and their access to essential resources for resilience building, as part of our most recent Views from the Frontline programme. To address the gaps they identified, each local community has developed and carried out a local action plan with the support of funding mobilised by the network.

Communities developed their action plans based on the conclusions drawn from the Views from the Frontline surveys. The local action plans were then developed by communities together with local stakeholders, such as government authorities and civil society organisations.

Local action plans address underlying risk factors such as poverty, lack of access to water, poor engagement of communities in risk reduction processes by local governments, conflict, amongst others.

Each plan identifies key activities that should be undertaken, by whom, and the resources needed. The funding gives each community an opportunity to implement one priority activity from their action plan, with the aim of triggering further action.

The process adopted for the development of the local action plans is a step towards localisation: communities take their own decisions on the actions that help them to reduce the risks they face. These plans have developed synergies between local communities and other stakeholders, and

provided the impetus for sustained engagement and collaboration at the local level for collective decision making.

For example in Bangladesh, communities have created a civic engagement alliance – an advocacy platform that will give space to communities to engage effectively with the local government. Community-based organisations will also be part of this alliance.

Some of the communities in Mali have taken action collectively with community-based organisations to train residents in conflict management and resolution. The results show that Views from the Frontline action planning activities have contributed towards building a more cohesive approach to reducing the impacts of disaster risks at the local level.

One of the most significant impacts of our programme has been the ability of communities to identify their own issues and solutions and implement them in collaboration with the local government and civil society. Action plans have initiated activities that strengthened the engagement of local actors with communities. Communities have piloted new ideas, serving as an example for other communities or local governments to replicate.

In Tajikistan two urban municipalities have realised the importance of access to information on disaster risk reduction and climate change adaptation, and have integrated this as one of their action points in the local development plans. Many local civil society organisations engaged in the Views from the Frontline programme are now replicating this approach in the other communities facing similar risks.

### Community-based disaster risk management

Community-based disaster risk management (CBDRM) is an approach that enables communities to monitor and assess their own risks, plans and implementation actions for reducing the impact of disasters.

But these efforts often fail because communities are excluded from wider decision-making processes led by local authorities and other stakeholders. Our project, led by GNDP members, aims to make CBDRM approaches sustainable and institutionalised, by identifying policies, structures and mechanisms that can provide an enabling environment for local disaster risk reduction initiatives.

In the first two years of the project a toolkit was produced which synthesised the collective experiences of over 200 civil society organisations working in CBDRM – and the key success factors for scaling out these approaches.

This year project partners across Asia, Africa and Latin America shared their learnings directly with local government authorities and organisations working at national and regional levels – with the aim of building political commitment and accountability to communities most at risk.

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To support these activities, advocacy training was provided to the project partners by the GNDR Secretariat. Six partners then held local workshops with other civil society organisations and key stakeholders to develop joint national advocacy plans. The resulting awareness-raising campaigns in each country demanded change from their governments.

The successful campaigns led to national collaboration meetings, attended by national government authorities responsible for disaster management, national civil society organisations and the media. Attendees discussed the gaps identified and the commitment required from all stakeholders.

The advocacy initiatives engaged over 300,000 people globally. Partners of SEEDS, an NGO in India, worked with the National Disaster Management Authority and Policy Commission to address policy gaps such as: a lack of access to resources by communities, and the lack of participation of communities in development plans, processes and monitoring.

In the Philippines, Center for Disaster Preparedness (CDP) ~~our project partner~~ developed a local version of the toolkit for institutionalising CBDRM, created in year one. An online digital campaign and a series of webinars aimed to highlight the value of community-based approaches. The toolkit is now established as a guide for all national and local civil society organisations working to integrate community-led processes into risk management in the country.

In Burkina Faso, the advocacy workshop, organised by R-MARP, led to the signing of charters with four municipalities to integrate DRR plans into community development plans. And in the Dominican Republic, a joint awareness campaign; organised by SSID was delivered by the national office of meteorology, local authority departments, the Red Cross, and various church groups. Following the success of our initiative, the project funder, USAID, has also revised aspects of their funding application guidelines to incorporate the key factors for making CBDRM sustainable. The significance of this is that organisations applying for funding for community mobilisation need to outline all of the considerations and will not receive funding without satisfying those elements in their program designs.

Each of these achievements of the project are a positive step towards the localisation of disaster risk reduction and a shift in power towards communities most at risk.

### Fundraising training and coaching

In the 2019 GNDR members survey, 68% of respondents said they needed support to strengthen their fundraising capacities. Members said they wanted to understand which donors might be most likely to support their work, and also develop their skills in writing proposals for funding grants.

To meet these needs, we held a series of proposal writing workshops, as part of the GNDR Global Summit in October 2020. Each session was tailored to the needs of civil society organisations in a specific global region. The content focused on the structure of proposal documents and the key

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requirements of donors, for example: a problem statement and theory of change; an accurate budget; and a demonstration of how a prospective project matches the donor's objectives. Many members attended their regional proposal writing sessions; as an example, 39 members attended the Latin America and Caribbean regional proposal writing session.

In addition, we held a session called 'Top 3 proposal writing challenges' that answered the key difficulties members' said they face in composing grant submissions. This included topics such as: how to approach a donor; how to construct a strong narrative; and how to put together a logical framework. 79 participants attended the session, with participants from 45 countries including Benin, Thailand, Rwanda, Argentina, Egypt, DRC, Yemen to name a few.

Feedback from members suggested that they found them immensely helpful for gaining a better understanding of the key elements of what goes into a successful proposal, and also in understanding the grant-making process from a donor perspective.

Follow-up sessions were also held for each region on how to partner with other organisations to form a consortium that can collectively approach funders. The aim of these sessions was to support members in forming stronger collaborations. The session looked at tools to use to explore areas such as strengths and synergies between potential partners, alongside considering weaknesses and differences in structure and decision-making. Following the training the GNDR regional advisory group in southern Africa submitted a proposal to the UN Democracy Fund, which they had developed together at the summit.

As part of our regional advisory group meetings at the beginning of 2021, presentations were given by our Fundraising Coordinator on how to do regional fundraising. To support members further, fundraising tips and donor calls are shared on a weekly basis on the exclusive member website, the Community Platform with the aim of increasing capacity and providing opportunities to put training into practice.

These combined fundraising capacity strengthening initiatives have led to discussions amongst member organisations in each region on forming proactive consortia with the view to applying together for a joint proposal. This has been strong in the East Africa region where members are collaboratively looking for a donor call to apply for together. In addition, networking and the sharing of learning and best practice in relation to fundraising has continued through regional advisory groups and national coordination meetings.

## Goal 3: Strive for risk-informed development

### Making displacement safer

Over 80 million people worldwide were forcibly displaced by the end of 2020. Conflict and disasters have caused 40 million people to become displaced in their own country, and another 26 million to become refugees. On average, people are displaced for a duration of 20 years.

A new GNDR project called *Making Displacement Safer*, funded by USAID, aims to reduce losses in lives, livelihoods and assets for displaced populations in urban areas. Activities include research to gather information on the direct experiences of displacement, as well as successful local solutions and advocacy campaigns.

So far members implementing the project have interviewed 4,600 displaced people in 11 countries. 70% of interviewees are still affected by disasters, and in some cases years have passed since the initial event that caused them to leave their home.

There is a clear lack of basic services such as food, water, education and health. They remain incredibly vulnerable, often living on the outskirts of cities in formal settlements without secure work, homes or health and social services.

Displaced people in Iraq are no exception. Current data shows over one million people are displaced and nearly 6.5 million are 'people of concern'. Years of sectarian violence and conflict have forced thousands to seek shelter in the city of Mosul. Upon arrival, they've found themselves at risk of new hazards.

One of our member organisations in Iraq who, for security concerns asked to remain anonymous, is delivering our project on-the-ground. In Mosul they have identified where critically vulnerable groups are living and conducted surveys and focus groups to understand their situation. They've also sought the perspectives of host communities and local government representatives.

The collated research will be used to inform and create innovative solutions to build resilience amongst displaced people. Decisions on what solution to trial will be made involving the most at-risk people themselves.

Our member reports: "We have a long history of dealing with internally displaced people to address their needs. But we are using this project to know more on how to employ a disaster risk reduction strategy to build up their long-term resilience. This means focusing on efforts to strengthen their capacity, to restore and sustain their lives and livelihoods, and be better equipped for future conflict and disasters so they don't have the same damaging effect again."

As part of planned advocacy efforts GNDR members will ask local and national governments to ensure displaced populations are represented in the decisions that affect their lives. This could be

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through consultation on policies, plans and reviews of work; giving access to financial resources to help reduce risks; or giving people access to timely and usable information.

“In the first months of our project,” the member in Iraq says, “our relationship with internally displaced people has improved – especially because we have promised them that we will try our best to ensure their voice reaches local government representatives. This is a critical starting point for building resilience as, without it, we cannot respond. We hope that the government listens to their voices and alleviates their suffering.”

### Advocating for community priorities with the UNDRR Stakeholders Engagement Mechanism

GNDR members and the communities they work with experience the impact of disasters first hand. Ensuring a risk-informed approach to development is a key goal for GNDR. To achieve it, a thorough understanding of local realities is needed, as well as the participation of all society groups into development processes.

To address this challenge, GNDR is working closely with the UNDRR Stakeholder Engagement Mechanism (SEM), a group that brings together representatives from civil society groups and the private sector, to jointly advocate for risk-informed development and an all-of-society approach to resilience. GNDR has been leading the SEM since its formal launch in 2019.

The work of GNDR is anchored on the principle of partnerships and all-of-society approach to achieving our strategy: our involvement in the SEM has contributed to making it an example of multi-stakeholder collaboration at the international level.

This year we raised awareness on the importance of resilience approaches to tackle Covid-19. For example, engaging local actors to get a full understanding of the consequences of the pandemic on communities, and looking at response measures that build back better and increase prevention in the future.

We organised various webinars, including at the High Level Political Forum for Sustainable Development, the London Climate Week and a preparatory event for the 2021 Food Systems Summit. The foundation of our engagements was a joint statement issued at the onset of the Covid pandemic that highlighted SEM's key messages: one such message was a call for stronger commitment to protecting the most vulnerable from this and future disasters.

During the summer of 2020, SEM members shared their experiences of responding to Covid-19 while dealing with other risks. These stories were compiled in a report that highlights how pre-existing DRR activities contribute to a better and more effective response to the pandemic. The executive summary is available on UNDRR's website.

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These activities made the group's messages more visible to policy-makers at the international level. The webinars also resulted in increased collaboration among SEM members to strengthen our engagement in key international processes.

Through their engagement in the SEM, organisations traditionally under-represented (such as indigenous people, people with disabilities, local CSOs) were able to strengthen their partnership with UNDRR. As a result, the SEM was invited to provide input to their new strategic framework (guiding its activities between 2022 and 2025), and to support stakeholders' engagement in global DRR platforms.

The increased collaboration with UNDRR has resulted in a more systematic inclusion of CSOs and other non-governmental actors in the work of this UN agency. This is a first but important step in ensuring an all-of-society approach to resilience policy-making. By engaging in these processes, we are contributing experiences and lessons learnt from people at the frontline of disasters. This also shows the wealth of knowledge communities have in resilience building.

Moreover, by engaging in discussions on sustainable development, climate change and food security, SEM highlighted the importance of integrating resilience in sectors where risk is not always taken into account.

### Community climate action

Climate induced disasters are increasing in number and intensity and many of the communities our members work with are facing the impact of these events on a regular basis. Our three-year Views from the Frontline programme has captured the specific threats, consequences, barriers and potential actions that impact the lives and livelihoods of nearly 700 communities most at risk. Many communities identified climate change as a major current and emerging threat. As part of our programme, they have now devised local action plans to tackle these challenges.

Communities around the world have identified the key activities that will enable them to mitigate and adapt to the impact of a changing climate. For example: building the skills of smallholder farmers on climate-smart agriculture; raising awareness through reforestation campaigns; addressing issues of solid waste management; and advocacy work with local and national governments on implementing policies related to climate change adaptation.

In Zimbabwe, farmers were trained on land management approaches that integrate cropland, livestock and forest to address the interlinked challenges of food security and climate change. Civil society organisations were also supported to engage with stakeholders to ensure policy coherence at the local level.

In Vanuatu, communities have set up a committee to address the impacts of climate change. The committee will form part of the National Disaster Management Office in each district. Activities will include developing a cropping calendar and new data collection.



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The key outputs from all of the Views from the Frontline action plans on climate change focused on the three A's: action, awareness and advocacy. Examples of action include: planting trees; developing solid waste management systems; undertaking training; and developing cropping calendars. Young people in Cameroon were equipped to recycle and manage plastic waste, which not only developed their understanding of material and environmental management, but facilitated self-employment and entrepreneurship. Communities in Niger led awareness-raising campaigns on protecting their ecosystems, while also creating new income opportunities by diversifying livelihoods impacted by climate variability.

Although each community activity connected to climate change, the outcome was not the same because they focused on different climate impacts – such as food and water insecurity, ecosystem degradation, the loss of livelihoods, and forced youth migration.

In addition, our programme provided opportunities for communities to engage with local risk governance systems, policy work and the implementation of development plans. For example, establishing each community committee was a step towards institutionalising the process of engagement with local risk governance management systems. And campaigns on reforestation and solid waste management helped to sensitise communities to environmental protection.

Our national-level programme partners in Zimbabwe used the evidence gathered at the community level to engage with the national authorities to ensure policy coherence of disaster risk reduction and climate change adaptation at the local level. Programme partners also tested alternative livelihood options arising out of the recycling and reuse of plastic waste. And actions to reduce soil degradation and protect ecosystems and forest lands, simultaneously support environmental conservation and help reduce the impact of climate change.

## Views from the Frontline global report

Development decisions need to consider disaster risk. If they fail to take in account how a flood could exacerbate poverty, how an epidemic could destroy livelihoods, or how an earthquake could damage schools and hospitals, then lives and development gains will be lost. However, all too often these decisions are made without the use of local evidence on the threats facing different types of people in a community, and what those experiencing disasters say must be done to reduce risk.

And so at GNDR we decided to collate local voices and share them with governments making development decisions and the international agencies that influence their policies and projects.

We examined all the local data emerging from our Views from the Frontline programme and analysed the findings of our members who conducted the surveys at the community level in 50 countries. Our online global report provides nine conclusions as to why people are still losing their lives and livelihoods to disasters.

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As highlighted in our report, only 16% of people at risk feel included in the decisions about how to reduce their own risk. Poor planning of participation, in terms of timing and convenience, prevents many citizens from participating in local resilience plans and actions.

Responsibilities are also not being appointed: half of local government respondents said that no office is specifically responsible for assessing and addressing community risks. And eight out of ten community members say they can't access funds to build their own resilience.

Since the release of this report, governments at national and sub-national level in 25 countries have acknowledged the value of citizen-based data as an input to their plans and policies.

Our report has also been presented to the UN Environment Programme, who have used the conclusion that 60% of community members say that ecosystem-based approaches aren't used in building resilience in their community to support their strategy for increasing nature-based solutions.

Two donor institutions that are GNDR partners – the Swiss Development Cooperation and the Swedish International Development Cooperation Agency – have used our data in their triangulation of information to arrive at funding decisions.

The UN Stakeholder Engagement Mechanism has drawn on the conclusion that two-thirds of community members say that local investment projects don't consider local risks to design a joint evidence-based advocacy campaign on the need for risk-informed development.

The report has also been used by multiple universities to define further research projects, including those on multi-hazard decision making in cities, and gender-transformative approaches to eco-DRR.

Finally, we have used the report to define our new GNDR strategy. Each strategic goal has emerged from one of the conclusions of the report and has a baseline from the data. We have committed to address three of the conclusions over the next five years.

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

- 85% of members say that GNDR has increased their understanding of the benefits of collaboration
- 75% of members say that GNDR has enhanced their organisation's ability to collaborate and cooperate with civil society and other stakeholders
- 82% of members say they have a better understanding of how to contribute towards localisation.
- 73% agreed that GNDR has improved their organisation's ability to implement risk-informed development.

# Global Network of Civil Society Organisations for Disaster Reduction

## Directors' annual report

### For the year ended 31 March 2021

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- 4,000 individuals engaged in advocacy initiatives promoting community-based disaster risk management
- 79 people from 45 countries attended our proposal writing training session
- 30 live capacity strengthening and collaboration sessions were held at our biennial Global Summit 2021
- 781 people, representing 608 member organisations from 110 countries attended our Global Summit
- 93% of members at our strategy launch said the new five-year approach is useful for their work
- 4,600 displaced people shared their perspectives on risk and resilience as part of our Making Displacement Safer Project
- 450 members from across Africa and Asia took part in national coordination meetings to share learnings and plan joint activities
- Organisations have been elected from 103 countries to represent the resilience priorities of CSO members in their countries

## Financial review

### Income and Expenditure

The results for the year, as disclosed on page 27 show income of £1,414,357 (2019–20: £2,934,716) and expenditure of £2,155,016 (2019–20: £2,697,674), giving a net deficit of £740,659 (2019–20: surplus of £237,042). Year end reserves totalled £1,064,100 (2019–20: £1,804,759), of which unrestricted reserves comprised £281,205 (2019–20: £313,479) and restricted reserves £782,895 (2019–20: £1,491,280).

### Reserves Policy

GNDR's reserves policy, set in February 2018, is to maintain a minimum of three months' secretariat expenditure in reserves to meet contractual and legal obligations, with a target set at six months.

Based on GNDR's 2021–22 budget, total salaries (excluding direct project staff) and core costs are approximately £1.2 million, so that three months expenditure represents £300,000. As at 31st March 2021, unrestricted reserves totalled £281,205, so currently below the minimum requirement. We are seeking to build up our reserves by targeting unrestricted funding, in particular from trusts and foundations. We are also in discussions with one of our existing donors, Sida, to convert our existing grant with them from a project grant into a core funding arrangement, with effect from 1st April 2022.

## Principal Funding and Going Concern

The funding from a number of our existing donors continues into 2021–22 and beyond, with additional proposals in the pipeline. Since March 2021, we have secured a new four year grant from the Swiss government, which continues to the end of our current strategy period in March 2025. As indicated above, we anticipate a further grant from the Swedish government (Sida), when the current grant ends in March 2022. Existing project funding with USAID and the German government continues into 2023, whilst we are in discussions with the EU for additional funding when our Views from the Frontline (VFL) project ends in August 2022.

On the basis of all of the above, it is considered GNDR will remain a going concern.

## Fundraising Statement

GNDR does not currently engage in public fundraising, and does not use professional fundraisers or commercial participators. GNDR nevertheless observes and complies with the relevant fundraising regulations and codes. During the year there was no non-compliance of these regulations and codes and GNDR received no complaints relating to its fundraising practice.

## Plans for the future

We as a global community face an unprecedented moment of crisis. Covid-19 is pushing humanity's resilience to the limit and has vast impacts on the wider social, cultural, economic, political and environmental fabric of our lives and livelihoods. More than 200 million people have been affected, and sadly more than four million have died. The World Bank estimates the pandemic and the global recession may cause 1.4% of the global population to fall into extreme poverty. In addition, there were 389 climate change induced disasters recorded in 2020, affecting around 98 million people, as reported by CRED/ UNDRR. The impact of individual disasters may seem small when compared with the unprecedented scale of the pandemic. Yet in comparison to the previous two decades, they report that the year saw a higher-than-average number of disasters, and economic losses over \$150 billion.

Again, the consequences of these disasters, and the pandemic, have been felt hardest by people most at risk: women, the elderly, people with disability and underlying health conditions, immigrants and refugees, informal sector workers and young people. Time and again, their experience exposes the underlying fragility and inequalities of the society we live in. More than ever, the pandemic has driven home the need for an all society approach. We must focus on coherence within and among the host of global development frameworks that contribute to achieving the Sustainable Development Goals. The work of civil society organisations on the front line has never been so important – and it has never been so difficult. The pandemic is not simply another threat amongst many existing drivers of risk. It challenges us to think of new ways to come together – at local, national and global levels – to ensure no one is left behind.

That's why our new 5-year global strategy, as outlined above, is particularly timely. Continuing to pursue our three goals, building on our achievement of the last 12 months, is now more relevant now than ever.

## Structure, governance and management

### Constitution

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

### Method of appointment or election of trustees

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

### Policies adopted for the induction and training of trustees

The Executive Director of the Secretariat ensures trustees receive induction and training, using a checklist introduced in February 2018 and updated in October 2020.

### Organisational structure and decision making

The Board of Trustees is responsible for governance and for 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 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. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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 Trustees and Secretariat are grateful to them for the considerable time and energy they dedicate to GNDR's mission and strategy.

## Directors' annual report

For the year ended 31 March 2021

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### 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 31 March 2021, 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.

Three Regional Leads are based in regional offices in India, Nairobi and Guatemala, with additional Regional Co-ordinators in Senegal and Indonesia. Two staff members recruited to manage the Views from the Frontline project are based in India. Where possible, regional staff are based in the offices of local GNDR members, under a hosting arrangement.

### 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. In June 2020 GNDR introduced a Reward Policy for setting salaries, based on the use of a Job Evaluation Tool, which scores all secretariat roles against a set of criteria and allocates them to a particular salary "band" for each level of seniority. Independent market matching surveys are carried out at regular intervals to ensure salaries are in line with the current market, both for UK and for regionally-based staff.

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.

Proposals for annual cost-of-living increases are prepared by Secretariat Management each year and submitted to the Finance sub-committee for approval.

### Risk management

In order to manage risk, GNDR maintains a comprehensive and detailed risk register, which identifies the major strategic and operational risks faced by the organisation. These are grouped by risk category, including legal and regulatory compliance, governance-related, external factors, operational, HR, technological, financial and reputational risks. Key financial risks include uncertainties around the funding pipeline, the potential for disallowed costs on institutionally funded projects, and losses arising from movements on foreign exchange movements.

To manage these and other risks, the risk register is monitored regularly and where necessary, updated to reflect changes to the risk level and identify actions deemed necessary to mitigate against the risk. The register is reviewed by the Senior Leadership Team at each monthly meeting, and presented at meetings of the Trustees and Global Board. Any risks which score as critical on the register are immediately notified to the Trustees and Global Board, and thereafter tracked on an ongoing basis to ensure the necessary actions are put in place.

## Directors' annual report

For the year ended 31 March 2021

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

## Statement of responsibilities of the trustees

The Trustees (who are also directors of Global Network of Civil Society Organisations for Disaster Reduction for the purposes of company law) are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 3

# Global Network of Civil Society Organisations for Disaster Reduction

## Directors' annual report

For the year ended 31 March 2021

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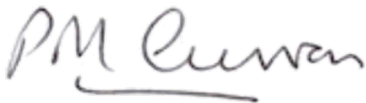
(2020: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The directors' annual report has been approved by the directors on 24 November 2021 and signed on their behalf by



Peter Curran  
Director



Ian Farrer  
Treasurer



## Independent auditor's report

To the members of

Global Network of Civil Society Organisations for Disaster Reduction

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### Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Global Network of Civil Society Organisations for Disaster Reduction's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Independent auditor's report

To the members of

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

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## Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

## 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 trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which 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; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

## Independent auditor's report

### To the members of

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

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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.

In preparing the financial statements, the trustees 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 charitable 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

## Independent auditor's report

To the members of

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

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- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Sayer Vincent LLP*

Noelia Serrano (Senior statutory auditor)

14 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Global Network of Civil Society Organisations for Disaster Reduction

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Restated Unrestricted £	Restated Restricted £	Restated 2020 Total £
<b>Income from:</b>							
Grants	2	-	1,414,357	<b>1,414,357</b>	-	2,845,071	2,845,071
Other	3	-	-	-	89,645	-	89,645
<b>Total income</b>		<b>-</b>	<b>1,414,357</b>	<b>1,414,357</b>	<b>89,645</b>	<b>2,845,071</b>	<b>2,934,716</b>
<b>Expenditure on:</b>							
Charitable activities							
Building the GNDR Community	4	20,984	1,516,343	<b>1,537,327</b>	-	1,723,561	1,723,561
VFL Action Research	4	-	108,566	<b>108,566</b>	-	173,461	173,461
Advocacy and Campaigning	4	-	509,123	<b>509,123</b>	-	800,652	800,652
<b>Total expenditure</b>		<b>20,984</b>	<b>2,134,032</b>	<b>2,155,016</b>	<b>-</b>	<b>2,697,674</b>	<b>2,697,674</b>
<b>Net (expenditure) / income for the year</b>	6	<b>(20,984)</b>	<b>(719,675)</b>	<b>(740,659)</b>	<b>89,645</b>	<b>147,397</b>	<b>237,042</b>
Transfers between funds		(11,290)	11,290	-	-	-	-
<b>Net movement in funds</b>		<b>(32,274)</b>	<b>(708,385)</b>	<b>(740,659)</b>	<b>89,645</b>	<b>147,397</b>	<b>237,042</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward (restated)	19	313,479	1,491,280	<b>1,804,759</b>	223,834	1,343,883	1,567,717
<b>Total funds carried forward</b>		<b>281,205</b>	<b>782,895</b>	<b>1,064,100</b>	<b>313,479</b>	<b>1,491,280</b>	<b>1,804,759</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

# Global Network of Civil Society Organisations for Disaster Reduction

## Balance sheet

Company no. [7374358]

As at 31 March 2021

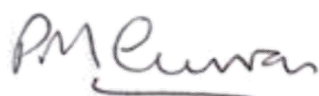
	Note	£	2021 £	Restated £	Restated 2020 £
<b>Current assets:</b>					
Debtors	11	264,285		294,794	
Cash at bank and in hand		926,602		1,560,029	
		<b>1,190,887</b>		<b>1,854,823</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(126,787)		(50,064)	
<b>Total current and net assets</b>			<b>1,064,100</b>		<b>1,804,759</b>
<b>The funds of the charity:</b>					
Restricted income funds	15a		782,895		1,491,280
Total unrestricted funds			281,205		313,479
<b>Total charity funds</b>			<b>1,064,100</b>		<b>1,804,759</b>

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 2021 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.

Approved by the trustees on 24 November 2021 and signed on their behalf by



Peter Curran  
Director



Ian Farrer  
Treasurer

# Global Network of Civil Society Organisations for Disaster Reduction

## Statement of cash flows

For the year ended 31 March 2021

	2021 £	Restated £	Restated 2020 £	£
<b>Cash flows from operating activities</b>				
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(740,659)		237,042	
(Increase)/decrease in debtors	30,509		(232,639)	
Increase/(decrease) in creditors	76,723		(2,805)	
<b>Net cash used in operating activities</b>	<b>(633,427)</b>			<b>1,598</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(633,427)</b>			<b>1,598</b>
Cash and cash equivalents at the beginning of the year	1,560,029			1,558,431
<b>Cash and cash equivalents at the end of the year</b>	<b>926,602</b>			<b>1,560,029</b>
<b>Analysis of cash and cash equivalents</b>				
	At 1 April 2020 £	Cash flows £	Other non- cash changes £	At 31 March 2021 £
Cash at bank and in hand	1,560,029	(633,427)	–	<b>926,602</b>
<b>Total cash and cash equivalents</b>	<b>1,560,029</b>	<b>(633,427)</b>	<b>–</b>	<b>926,602</b>

Notes to the financial statements

For the year ended 31 March 2021

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**1 Accounting policies**

**a) Statutory information**

Global Network of Civil Society Organisations for Disaster Reduction is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address 8 Waldegrave Road, Teddington, Middlesex, TW11 8HT.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) 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.



## Notes to the financial statements

For the year ended 31 March 2021

**2 Income from charitable activities**

			2021	Restated		Restated
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
OFDA (United States Government)	-	439,770	<b>439,770</b>	-	308,284	308,284
SDC (Swiss Agency for Development and Co-operation)	-	406,346	<b>406,346</b>	-	284,877	284,877
GIZ (German Government)	-	3,228	<b>3,228</b>	-	538,407	538,407
DEVCO (EU)	-	-	-	-	1,271,730	1,271,730
SIDA (Swedish Government)	-	439,271	<b>439,271</b>	-	403,353	403,353
Department for International Development (UK Government)	-	102,899	<b>102,899</b>	-	34,364	34,364
UNDRR	-	21,314	<b>21,314</b>	-	-	-
Edinburgh University	-	1,529	<b>1,529</b>	-	4,056	4,056
Total income from charitable activities	-	1,414,357	<b>1,414,357</b>	-	2,845,071	2,845,071

**3 Other income**

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Foreign exchange differences	-	-	-	89,645	-	89,645
	-	-	-	89,645	-	89,645

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

4a Analysis of expenditure (current year)

	Charitable activities					2021 Total £	2020 Total £
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £		
Staff costs (Note 7)	1,078,130	-	-	-	-	1,078,130	987,138
Direct charitable activities costs	219,326	108,566	509,123	-	-	837,015	1,504,146
Foreign exchange losses	20,984	-	-	-	-	20,984	-
Fixed office costs	-	-	-	-	185,917	185,917	154,878
Finance charges	-	-	-	-	383	383	525
Auditors remuneration	-	-	-	11,300	-	11,300	7,716
Other costs	-	-	-	21,287	-	21,287	43,271
	<u>1,318,440</u>	<u>108,566</u>	<u>509,123</u>	<u>32,587</u>	<u>186,300</u>	<u>2,155,016</u>	<u>2,697,674</u>
Support costs	186,300	-	-	-	(186,300)	-	-
Governance costs	32,587	-	-	(32,587)	-	-	-
<b>Total expenditure 2021</b>	<b><u>1,537,327</u></b>	<b><u>108,566</u></b>	<b><u>509,123</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,155,016</u></b>	
Total expenditure 2020	<u>1,723,561</u>	<u>173,461</u>	<u>800,652</u>	<u>-</u>	<u>-</u>		<u>2,697,674</u>

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

4b Analysis of expenditure (prior year) restated

	Charitable activities						2020 Total £
	Raising funds £	Building the GNR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	987,138	-	-	-	-	987,138
Direct charitable activities costs	-	530,033	173,461	800,652	-	-	1,504,146
Fixed office costs	-	-	-	-	-	154,878	154,878
Finance charges	-	-	-	-	-	525	525
Auditors remuneration	-	-	-	-	7,716	-	7,716
Other costs	-	-	-	-	43,271	-	43,271
	-	1,517,171	173,461	800,652	50,987	155,403	2,697,674
Support costs	-	155,403	-	-	-	(155,403)	-
Governance costs	-	50,987	-	-	(50,987)	-	-
<b>Total expenditure 2020</b>	<b>-</b>	<b>1,723,561</b>	<b>173,461</b>	<b>800,652</b>	<b>-</b>	<b>-</b>	<b>2,697,674</b>

# Global Network of Civil Society Organisations for Disaster Reduction

## Notes to the financial statements

### For the year ended 31 March 2021

#### 5 Grant making

Grants are made to member organisations out of funds received from institutional donors, in order to meet the objectives of the relevant project and to further the objectives of the network. The list below comprises all organisations receiving such grants over the course of the last two financial years.

	Unrestricted £	Restricted £	2021 £	2020 £
<b>Cost</b>				
RDI – Indonesia	–	6,265	<b>6,265</b>	–
Voices of the South – Bangladesh	–	10,483	<b>10,483</b>	–
IID – Iraq	–	13,111	<b>13,111</b>	–
Niger – DEMI-E	–	9,454	<b>9,454</b>	–
CDHD – Congo	–	13,104	<b>13,104</b>	–
Centre for Disaster Preparedness	–	27,333	<b>27,333</b>	15,190
JVE – Niger	–	12,527	<b>12,527</b>	25,196
SEEDS India	–	18,073	<b>18,073</b>	19,402
R-MARP	–	18,443	<b>18,443</b>	38,012
ENDA – TM	–	17,499	<b>17,499</b>	9,774
RET International	–	–	–	7,143
CARITAS	–	17,761	<b>17,761</b>	20,055
SSID (CBDRM)	–	4,647	<b>4,647</b>	21,156
FDMLC Ecuador (DEVCO)	–	–	–	(8,912)
FH Association Guatemala (DEVCO)	–	–	–	15,084
Mission Shalom International Senegal	–	6,272	<b>6,272</b>	10,048
Action 24 Zimbabwe (DEVCO)	–	6,215	<b>6,215</b>	15,112
Food for Hungry Mozambique (DEVCO)	–	–	–	16,390
DENIVA Uganda (DEVCO)	–	6,597	<b>6,597</b>	9,869
ACHNU	–	–	–	7,853
ACTED	–	6,366	<b>6,366</b>	15,575
ADS Kenya	–	6,026	<b>6,026</b>	–
Anglican Development Services – Kenya	–	6,260	<b>6,260</b>	9,335
Arab Network Environment and Development – Egypt	–	7,434	<b>7,434</b>	8,769
ASSOCIATION JEUNES VOLONTAIRES POUR Bahir Dar – Ethiopia	–	6,858	<b>6,858</b>	10,531
CEricle des Droits de l'Homme et de Development(CHCD) – Congro Brazzaville	–	6,143	<b>6,143</b>	15,097
Christian Council – Vanuatu	–	13,218	<b>13,218</b>	8,751
CHURCH WORLD SERVICE – ASIA/PACIFIC	–	6,562	<b>6,562</b>	16,770
Church World Services – Cambodia	–	–	–	15,636
Consejo de Iglesias de – Cuba	–	5,867	<b>5,867</b>	14,945
Corporation Asociacion Chilena Pro Development Workshop France – Vietnam	–	–	–	9,220
E-Life – Malawi	–	16,451	<b>16,451</b>	12,159
Federacion Luterana Mundial	–	11,744	<b>11,744</b>	8,664
Friend – Fiji	–	23,164	<b>23,164</b>	–
Fundacion Ayuda en Accion	–	7,103	<b>7,103</b>	16,277
Fundecooperacion para el Desarrollo Sostenible	–	–	–	14,790
Funsalprodese – El Salvador	–	–	–	8,481
GEADIRR (Cameroon)	–	15,997	<b>15,997</b>	8,779
Gender Development Association – Lao PDR	–	6,692	<b>6,692</b>	13,017
Haibtat for Humanity – Dominican	–	12,498	<b>12,498</b>	8,620
Human Right Movment– Bir Duino – Kyrgyzstan	–	15,741	<b>15,741</b>	–
Huvadhoo AID	–	16,048	<b>16,048</b>	19,713
Janathakshan 1	–	–	–	19,250
Lead Tchand	–	15,418	<b>15,418</b>	15,525
Live & Learn Solomon Islands	–	6,559	<b>6,559</b>	16,105
Manadisaster Organisation – Rwanda	–	8,024	<b>8,024</b>	9,236
NSET Nepal	–	21,939	<b>21,939</b>	9,235
OND – AFAD – Mali	–	11,915	<b>11,915</b>	20,426
ORISSA STATE VOLUNTEERS AND SOCIAL	–	6,638	<b>6,638</b>	9,572
Pattan Development Organisation	–	3,958	<b>3,958</b>	15,736
Practical Action Peru	–	–	–	22,210
RAED	–	6,358	<b>6,358</b>	8,813
	–	7,071	<b>7,071</b>	34

## Global Network of Civil Society Organisations for Disaster Reduction

### Notes to the financial statements

#### For the year ended 31 March 2021

5	Reseau de la Jeunesse Nigerienne – Niger	6,874	<b>6,874</b>	10,312
	Reseau Marp	6,090	<b>6,090</b>	12,588
	SAF FJKM – Madagascar	-	-	15,520
	Solidarite & Development Durable – Mauritania	6,227	<b>6,227</b>	15,132
	Sudanese Environment Conservation Society	6,018	<b>6,018</b>	8,995
	Tear Fund – Haiti	-	-	15,276
	WOYODEV – Nigeria	6,136	<b>6,136</b>	15,822
	Yakkum Emergency Unit	7,566	<b>7,566</b>	11,396
	Young Volunteers for the Envirment – Gambia	-	-	14,930
	Colombia Partner	-	-	9,276
	PDAP Bangladesh (DEVCO)	12,963	<b>12,963</b>	12,956
	Total	-	<b>517,711</b>	<b>756,936</b>

#### 6 Net (expenditure) / income for the year

This is stated after charging:

	2021	2020
	£	£
Auditor's remuneration	11,300	7,716
Other services	21,287	-
Operating lease expenses	<b>70,376</b>	74,484

#### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	805,437	704,541
Consultant costs	104,823	159,341
Redundancy costs	41,659	-
Social security costs	56,568	62,543
Other forms of employee benefits / pension costs	69,644	60,713
	<b>1,078,130</b>	987,138

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2021	2020
	No.	No.
£60,000 – £69,999	-	-
£70,000 – £79,999	-	-
£80,000 – £89,999	1	1

The total employee benefits (including pension contributions) of the key management personnel were £97,490.70 (2020: £96,049.95).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,367 (2020: £706) incurred by trustees relating to attendance at meetings of the trustees.

#### 8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 19 (2020: 22).

Notes to the financial statements

For the year ended 31 March 2021

**9 Related party transactions**

There are no related party transactions to disclose for this financial year (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties (2020: none).

**10 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**11 Debtors**

	2021 £	2020 £
Prepayments	6,372	94,075
Accrued grants	257,913	200,719
	<b>264,285</b>	<b>294,794</b>

**12 Creditors: amounts falling due within one year**

	2021 £	Restated 2020 £
Grants payable	118,157	50,064
Accruals	8,630	-
	<b>126,787</b>	<b>50,064</b>

**13 Pension scheme**

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 £69,644 (2020: £60,713). These are charged to restricted funds.

**14a Analysis of net assets between funds (current year)**

	General unrestricted £	Restricted £	Total funds £
Net current assets	281,205	782,895	1,064,100
<b>Net assets at 31 March 2021</b>	<b>281,205</b>	<b>782,895</b>	<b>1,064,100</b>

**14b Analysis of net assets between funds (prior year) – restated**

	General unrestricted £	Restricted £	Total funds £
Net current assets	313,479	1,491,280	1,804,759
<b>Net assets at 31 March 2020</b>	<b>313,479</b>	<b>1,491,280</b>	<b>1,804,759</b>

# Global Network of Civil Society Organisations for Disaster Reduction

## Notes to the financial statements

### For the year ended 31 March 2021

#### 15a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
OFDA (United States Government)	(9,417)	272,101	273,974	11,290	-
BHA (United States Government)	-	167,669	167,669	-	-
SDC (Swiss Agency for Development and Co-operation)	43,169	287,022	330,191	-	-
SDC for Global Summit	-	119,324	119,324	-	-
GIZ (German Government)	(3,228)	3,228	-	-	-
DEVCO (EU)	1,352,596	-	584,517	-	768,079
Sida (Swedish Government)	123,316	439,271	547,771	-	14,816
Department for International Development (UK Government)	(15,156)	102,899	87,743	-	-
UNDRR	-	21,314	21,314	-	-
Edinburgh University	-	1,529	1,529	-	-
<b>Total restricted funds</b>	<b>1,491,280</b>	<b>1,414,357</b>	<b>2,134,032</b>	<b>11,290</b>	<b>782,895</b>
<b>Total unrestricted general funds</b>	<b>313,479</b>	<b>-</b>	<b>20,984</b>	<b>(11,290)</b>	<b>281,205</b>
<b>Total funds</b>	<b>1,804,759</b>	<b>1,414,357</b>	<b>2,155,016</b>	<b>-</b>	<b>1,064,100</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

#### 15b Movements in funds (prior year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
<b>Restricted funds:</b>					
OFDA (United States Government) – "CBDRM" Project	(50,506)	278,677	237,588	-	(9,417)
OFDA (United States Government) –"LAC" Project	(29,607)	29,607	-	-	-
SDC (Swiss Agency for Development and Co-operation)	-	284,877	241,708	-	43,169
GIZ (German Government)	(247,110)	538,407	294,525	-	(3,228)
DEVCO (EU)	1,397,009	1,271,730	1,316,143	-	1,352,596
Sida (Swedish Government)	274,097	403,353	554,134	-	123,316
Department for International Development (UK Government)	-	34,364	49,520	-	(15,156)
Edinburgh University	-	4,056	4,056	-	-
<b>Total restricted funds</b>	<b>1,343,883</b>	<b>2,845,071</b>	<b>2,697,674</b>	<b>-</b>	<b>1,491,280</b>
<b>Total unrestricted general funds</b>	<b>223,834</b>	<b>89,645</b>	<b>-</b>	<b>-</b>	<b>313,479</b>
<b>Total funds</b>	<b>1,567,717</b>	<b>2,934,716</b>	<b>2,697,674</b>	<b>-</b>	<b>1,804,759</b>

**15 Purposes of restricted funds**

Restricted funds represent individual grants from various institutional donors. All of these grants are secured for the purpose of furthering GNDR's strategic objectives. Some target specific risk areas, for example the BHA project is aimed at making conditions for displaced people safer, or specific activities, such as SDC funding our biannual global summit. Others are more focussed on strengthening the network as a whole, for example the grant from Sida. Further details by project are as follows:

**OFDA (United States Government)**

During the period there were two ongoing grants funded by OFDA. The first was for institutionalising sustainable community-based disaster risk management ("CBDRM"), which started in July 2017 and ended in March 2021. The second is for building resilience to disasters in Latin America and Caribbean (LAC), which began in October 2017 and ended in March 2019.

**BHA (United States Government)**

In 2020 the Office for Disaster Assistance (OFDA) changed its name to the Bureau for Humanitarian Affairs (BHA). In August 2020 GNDR started a three year project entitled "Making Displacement Safer" (MDS), looking at locally-led solutions for improving the lives of displaced people in urban areas

**SDC (Swiss Agency for Development and Co-operation)**

Since April 2013 SDC have been making a regular annual contribution to the support GNDR in the strengthening of the network and outworking of its global strategy

**SDC for Global Summit**

In addition to its annual contribution, during 2020–21 SDC also funded the cost of GNDR's biannual global summit, held in October 2020.

**GIZ (German Government)**

Between April 2017 and October 2019 GIZ funded a project for GNDR to strengthen its collaboration capacities and increase the resilience to disasters of vulnerable communities.

**DEVCO (EU)**

In August 2018 DEVCO funded a three year project to increase the resilience to disasters of communities in 48 countries through eco-system based disaster risk reduction, otherwise known as the Views from the Frontline (VFL) project. GNDR has since been granted a 1-year no-cost extension to August 2022 to complete the work.

**Sida (Swedish Government)**

In September 2018 Sida made a grant of 15 million SEK to support GNDR's work programme to the end of December 2020. During 2020 this grant was increased by a further 5 million SEK as a contribution to activities for the period to the end of March 2022.

**Department for International Development (UK Government)**

This project is part of a consortium lead by Christian Aid, titled Evidence and Collaboration for Inclusive Development (ECID). The project commenced with a "co-creation" phase during which the various collaborators designed the project, followed by the implementation phase, which began in April 2020.

**UNDRR**

The project was titled "Faces for Resilience", and showcases the activities of a number of individuals demonstrating resilience in disaster-prone situations. The project ran from October to December 2020.

**Edinburgh University**

As with the DfID project, GNDR acts as part of a consortium on this project, which aims to bring disaster risk management to the centre of global urban policy and practice, thereby strengthening the voice and capacity of the urban poor.



Notes to the financial statements

**For the year ended 31 March 2021**

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**16 Operating lease commitments payable as a lessee**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2021 £	2020 £
Less than one year	37,327	61,548
One to five years	-	-
Over five years	-	-
	<u>37,327</u>	<u>61,548</u>

**17 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Notes to the financial statements

For the year ended 31 March 2021

18 Impact of prior year adjustments 1

In August 2018 GNDR secured a three year grant of 4 million Euros from the European Union, which was followed by a pre-financing payment of 2.3 million Euros to initiate the project. Our auditors took the view that this income should be apportioned over the period it was spent, rather than treated as income when it was received, with any funds unspent at the end of the year being treated as deferred income. Similar logic was applied to the second instalment of 1.3 million Euros received in 2019/20, and also to other institutional grants. Thus our year end accounts for both 2018/9 and 2019/20 showed approximately £1.4 million of deferred income in both years. For 2020/21 we have changed our policy to treat income on the date it was received, on the basis there is no specification as to when the funds should be spent. This has given rise to a prior year adjustment to the 2019/20 accounts

<b>Reserves position</b>	Unrestricted £	Restricted £	Total £
Total funds at 1 April 2019 as previously stated	109,303	-	109,303
Adjustments to deferred income	-	1,458,414	1,458,414
Total funds as at 1 April 2019 as restated	109,303	1,458,414	1,567,717
Total funds at 31 March 2020 as previously stated	198,948	169,865	368,813
Adjustments to deferred income 2019/20	-	1,435,946	1,435,946
Total Funds as at 31 March 2020 as restated	198,948	1,605,811	1,804,759
<b>Impact on income and expenditure 2019/20</b>	Unrestricted £	Restricted £	Total £
Net income as previously reported	89,645	2,867,539	2,957,184
Adjustment to deferred income pre 2019/20	-	(1,458,414)	(1,458,414)
Adjustments to deferred income 2019/20	-	1,435,946	1,435,946
Net income as restated	89,645	2,845,071	2,934,716

# Global Network of Civil Society Organisations for Disaster Reduction

## Notes to the financial statements

### For the year ended 31 March 2021

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#### 19 Impact of prior year adjustments 2

In years prior to 2020–21, the split between restricted and unrestricted reserves was calculated using a variety of different methods, based on certain assumptions. In 2020–21, for the first time GNDR was able to provide an accurate split of income and expenditure by restricted project, from which it was able to calculate a precise total of restricted reserves, and thereby also derive unrestricted reserves from the remaining funds balance. Having now performed the same exercise for the two previous financial years, GNDR has established a difference between actual restricted reserves and the total provided by previous methods (which were effectively estimates). This has given rise to a prior year adjustment to the 2019/20 accounts.

<b>Reserves position</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Total funds at 1 April 2019 as previously stated	109,303	1,458,414	<b>1,567,717</b>
Adjustments to reserves	114,531	(114,531)	–
	<hr/>	<hr/>	<hr/>
Total funds as at 1 April 2019 as restated	<b>223,834</b>	<b>1,343,883</b>	<b>1,567,717</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total funds at 31 March 2020 as previously stated	198,948	1,605,811	<b>1,804,759</b>
Adjustments to reserves	114,531	(114,531)	–
	<hr/>	<hr/>	<hr/>
Total Funds as at 31 March 2020 as restated	<b>313,479</b>	<b>1,491,280</b>	<b>1,804,759</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>