

GENDER AND DEVELOPMENT NETWORK

England & Wales · Charity number 1140272

Details

Other names GADN

Status Registered

Legal form Charitable company

Company number [06975360](#)

Registered 2011-02-08

Register [View on the Charity Commission register](#)

Contact

Address Actionaid
33-39 Bowling Green Lane
London
EC1R 0BJ

Phone 0000000000

Email coordinator@gadnetwork.org

Website <http://www.gadnetwork.org>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO RELIEVE POVERTY AMONG WOMEN AND GIRLS AND TOPROMOTE AND PROTECT THEIR HEALTH (WHETHER MENTAL, PHYSICAL, SEXUAL OR EMOTIONAL) BYANY MEANS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION CHOOSE.

Activities: GADN is a diverse, effective and inclusive membership network of leading UK-based non-governmental organisations? (NGO) consultants and academics working on gender, development and women?s rights issues. GADN enables members to share information and expertise, effectively lobby government and international bodies and provide expert advice and comment on policies and projects.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£503,154	£424,608	£326,713	5
2024-03-31	£355,013	£309,476	-	-
2023-03-31	£256,921	£241,407	-	-
2022-03-31	£338,635	£432,411	-	-
2021-03-31	£451,288	£326,028	-	-

Trustees

Name	Role	Appointed
Lila Caballero Sosa	Chair	2024-07-24
Alexandra Gough		2021-10-12
Caterina Mansueto		2020-12-08
Katharina Hanifnia		2025-09-23
Lata Narayanaswamy		2021-10-12
Piyumi Samaraweera		2021-10-12
Priya Nath		2025-06-16
Sabina Basi		2025-06-16
Susan Elaine Turrell		2023-10-31

GENDER AND DEVELOPMENT NETWORK

England & Wales - Charity number 1140272

Accounts

GENDER & DEVELOPMENT NETWORK

GENDER AND DEVELOPMENT NETWORK

Company number: 06975360

Registered charity no.: 1140272

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for year ended

31 MARCH 2025

GENDER AND DEVELOPMENT NETWORK

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GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual directors' report together with the financial statements for the Gender and Development Network for the year ending 31 March 2025, which are also prepared to meet the requirements for a directors' report and account for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2019).

COMPANY INFORMATION

Registration	Company number: 06975360 Charity number: 1140272
Board of Trustees	The following persons have served as members of the Board during the year and up to the date of this report: Leila Billing (until January 2025) Lila Caballero Sosa (from July 2024) Chiara Capraro Alexandra Gough Caterina Mansueto (on parental leave from October 2025) Lata Narayanaswamy Awino Okech (until February 2025) Piyumi Samaraweera (on sick leave from September 2023 – January 2025) Disha Sughand (until January 2025) Bryony Timms (until January 2025) Sue Turrell
Company Secretary	Catherine Frank (until July 2024) Sinéad Armitage (from July 2024)
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R 0BJ
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT
Independent Examiner	Price Bailey LLP Anglia House, 6 Central Avenue St Andrews Business Park Thorpe St Andrew Norwich NR7 0HR

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND GOVERNING STATEMENTS

The charitable company brings together expert non-governmental organisations (NGOs), consultants, academics and individuals committed to working together on gender, development and women's rights issues.

Objects

The objects of the charity, as set out in its governing document, are to relieve poverty among women and girls and to promote and protect their health (whether mental, physical, sexual or emotional) by any means the trustees in their absolute discretion choose.

Vision and aims

Our vision is a world defined by social justice and gender equality where women and girls everywhere are able to claim and enjoy their rights, and live free from oppression, prejudice and discrimination.

During this year, the Gender and Development Network (GADN) started the second year of its three-year strategy 2023-2026:

Aim 1: To collaborate with feminist organisations and movements globally in challenging unjust international economic systems and promoting feminist alternatives;

Aim 2: To hold the UK government to account for its responsibility to promote gender equality and the rights of women and girls globally, and to atone for past and present harm;

Aim 3: To work cooperatively with members to deliver effectively on gender equality and the rights of women and girls internationally;

Aim 4: To build a network capable of achieving our aims.

In February 2025, the GADN Board agreed to extend the current organisational strategy by one year, to 2027. This decision was made in light of exceptional external political circumstances and reflects a proportionate approach to maintaining strategic continuity while navigating a volatile external context.

Activity planning and public benefit

GADN's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed throughout the year, referring to the Charity Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

GADN brings together the UK's leading experts on gender and development including staff from NGOs, consultants and individuals. In 2024-25 GADN's membership was made up of 69 organisations and 162 individuals, with members including a range from small women's rights groups to large international development organisations. The diverse expertise, knowledge and time provided by our broad membership allow the network to make a significant impact with modest resources. In addition, we continue to receive core funding from member organisations such as ActionAid UK, Christian Aid, WaterAid, Womankind and Oxfam. In 2024-25, we also received a core funding grant from the G.W. Cadbury Trust. With these contributions, we were able to implement a wide range of activities in support of our strategic aims in 2024-25.

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Highlights of 2024-2025

In 2024–25, GADN continued its work within a challenging and rapidly shifting context. The ongoing global backlash against gender equality, rising authoritarianism, and deepening inequality all shaped the environment in which our network operated. In the UK, ongoing cuts to aid and political transitions presented further uncertainty for feminist and development agendas.

Amid these dynamics, GADN worked to bring members together, share learning, and engage with key decision-makers. Our approach remained rooted in collaboration, with a focus on strengthening collective responses and creating space for feminist perspectives in UK development policy.

Some of the year's key developments included:

Sector coordination on UK aid: When further reductions to the UK aid budget were announced, including cuts to gender equality programming, GADN supported members to respond. We coordinated joint messaging, facilitated engagement with FCDO officials, and provided spaces for members to connect and strategise.

Engagement with political stakeholders: In the lead-up to the general election, GADN continued its political engagement, meeting with the then Minister for Development and contributing to relevant policy forums. We worked with members to prepare collective asks for the incoming government and adapted our strategy following changes in ministerial leadership.

Contributions to international feminist spaces: Through the REFRAME project and other partnerships, GADN supported member and partner engagement in global spaces such as CSW and the G7. We contributed to discussions on feminist macroeconomic alternatives and supported efforts to raise South-led analysis in multilateral settings.

G7 and W7 coordination: GADN played a convening role within the W7 process, including co-chairing a thematic working group under the Italian Presidency. While outcomes from the G7 were limited, we remained engaged with UK officials and supported cross-border collaboration among feminist networks.

Member convening and collaboration: GADN hosted regular Members' Meetings and supported active Working Groups, with topics ranging from feminist perspectives on conflict, to decolonial ways of working, to reflections on Beijing+30. A new decolonisation peer group was launched, in response to member interest in learning and action.

Women of Colour Forum: The Forum continued to offer space for connection and reflection, with events exploring identity, power and practice. We are grateful to the Forum's facilitator and members for shaping a space that is rooted in care and critical thinking.

Anti-racism and decolonisation work: We developed and implemented our Anti-Racism and Decolonisation Strategy, with a focus on embedding shared accountability and supporting staff learning. Our approach remained iterative, with ongoing efforts to reflect on practice and strengthen alignment with anti-racist and decolonial values.

Throughout the year, we focused on listening to members, responding to the external environment, and adapting our ways of working. While challenges remained, the commitment and insight of our network continued to guide our work and shape our priorities.

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Gender and Development Network is a company limited by guarantee, and a registered charity (with effect from 8 February 2011) and is governed by its Memorandum and Articles of Association as amended 4 February 2011.

Recruited and appointment of new Trustees

GADN's Trustees for 2024-25 were Leila Billing, Lila Caballero Sosa (incumbent Co-Chair), Chiara Capraro (incumbent Co-Chair), Alexandra Gough, Caterina Mansueto (incumbent Treasurer), Lata Narayanaswamy, Awino Okech, Piyumi Samaraweera (on sick leave from September 2023 – January 2025), Disha Sughand (Co-Chair to end of term), Bryony Timms, and Sue Turrell. Trustees that stepped down during the reporting period: Leila Billing (January 2025), Awino Okech (February 2025), Disha Sughand (January 2025), Bryony Timms (January 2025). Trustees that started during the reporting period: Lila Caballero Sosa (July 2024).

Volunteers

This year, GADN has benefitted from a number of volunteers: Clara McGrane, Atiya Raja, and Elizeh Basim. As ever, our volunteers' work has been vital to the continuation of the network.

Risk Management

The Trustees note their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each quarterly Board meeting.

FINANCIAL REVIEW

Result for the year for the year ended 31 March 2025

The Board of Trustees reports an excess of income over expenditure of £78,546 (2024: excess of £45,537). In addition, we brought forward £248,167 from 2023-24 to 2024-25 and £104,818 (2024: £207,945) of income was deferred from 2024-25 to 2025-26.

The accounts show a total Carry Forward to 2025-26 of £326,713 (2024: £248,167). This includes Restricted Funds of £129,899 (2024: £48,333), encompassing £1,225 from the Bretton Woods Project funds, £22,550 of William and Flora Hewlett Foundation project funds, £22,550 of Wellspring Philanthropic Fund Project funds, and £83,574 of Hewlett Supplemental funds.

Reserves

Trustees have designated £104,477 (2024: £91,770) as core reserves, in addition, Trustees have provided for a 5% contingency fund of £24,002 (2024: £12,707). These combine to show a carry forward of Designated Funds to 2025-26 of £128,479 (2024: £104,477).

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The charity's Reserves Policy is as follows:

GADN is a small organisation dependent on few sources of income; the Trustees, therefore, decided to set a high level of Core Reserves. Finances are carefully managed through budgeting and monitoring processes, and setting a reserve policy is part of our financial management strategy. The Board monitors the level of reserves held throughout the year and will review this policy and the basis for the level of reserves needed annually.

GADN Reserves Policy has the following aims:

- To cover falls in expected income
- To cover unexpected core operating costs, and costs in the event of closure
- To provide a cushion for cashflow management

The Board has committed to maintaining a core reserve fund enough to cover four months of core running costs, for 2024-25 this was £109,214 (2023-24: £83,980).

GADN will strive to balance the needs for current expenditure with the need for a reserve. Reserves will only be expended in pursuit of the above aims and as a result of a decision by the Board.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

Signed: Caterina Mansueto
Caterina Mansueto (Oct 3, 2025, 4:02pm)

Name: Caterina Mansueto

Date: 03 Oct 2025

On behalf of the Board

GENDER AND DEVELOPMENT NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Price Bailey LLP have provided book-keeping services to the Charity. I have applied the FRC's Revised Ethical Standard.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Suzanne Goldsmith FCA

Price Bailey LLP

Chartered Accountants

Anglia House, 6 Central Avenue

St Andrews Business Park

Thrope St Andrew

Norwich

NR7 0HR

Date 24 October 2025

GENDER AND DEVELOPMENT NETWORK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income:					
Donations & legacies	2	53,500	-	53,500	63,504
Income from charitable activities	3	20,746	428,908	449,654	291,509
Total income		74,246	428,908	503,154	355,013
Expenditure:					
Charitable activities	4	77,266	347,342	424,608	309,476
Total expenditure		77,266	347,342	424,608	309,476
Total income before transfers		(3,020)	81,566	78,546	45,537
Net movement in funds		(3,020)	81,566	78,546	45,537
Balances brought forward at 1st April 2024		199,834	48,333	248,167	202,630
Balances carried forward at 31st March 2025		196,814	129,899	326,713	248,167

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 10 - 17 form an integral part of these financial statements.

GENDER AND DEVELOPMENT NETWORK

BALANCE SHEET
(COMPANY NUMBER 06975360)
AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors and prepayments	8	5,240		21,520	
Cash at bank and in hand		<u>432,537</u>		<u>441,319</u>	
			437,777		462,839
Creditors:					
Amounts falling due within one year	9	<u>(111,064)</u>		<u>(194,173)</u>	
			<u>(111,064)</u>		<u>(194,173)</u>
Net current assets					
			326,713		268,666
Creditors: falling due after more than one year					
	10		-		(20,499)
Net assets					
			<u>326,713</u>		<u>248,167</u>
Financed by					
Unrestricted funds	11		196,814		199,834
Restricted funds	11		129,899		48,333
			<u>326,713</u>		<u>248,167</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.

Caterina Mansueto

Caterina Mansueto (Oct 3, 2025, 4:02pm)

Signed

Caterina Mansueto

Date 03 Oct 2025

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The Charitable Company is a company limited by guarantee. The members of the company are the Trustees named on page 1. The total number of members are 7 (2024: 10). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is c/o ActionAid, 33-39 Bowling Green Lane, London, EC1R 0BJ. The registered company number is 06975360 and the registered charity number is 1140272.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £.

Gender and Development Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.4 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.5 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash at bank with a maturity of over three months but less than one year is shown as 'cash deposits' in current assets in the balance sheet.

1.9 Creditors and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in a settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Pensions

The Charitable Company operates a defined benefit pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.11 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like debtors and creditors. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. The charity does not have anything other than basic financial instruments.

1.12 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no critical accounting estimates and judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Donations & legacies	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Plan UK	3,500	-	3,500	3,500
Action Aid UK	5,000	-	5,000	5,000
Oxfam GB	5,000	-	5,000	10,000
Christian Aid	2,000	-	2,000	2,000
Water Aid	3,000	-	3,000	3,000
Womankind Worldwide	5,000	-	5,000	5,000
Other	-	-	-	4
GW Cadbury Trust	30,000	-	30,000	35,000
	<u>53,500</u>	<u>-</u>	<u>53,500</u>	<u>63,504</u>
Total 2024	<u>63,504</u>	<u>-</u>	<u>63,504</u>	

3 Income from charitable activities	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants	-	428,908	428,908	267,043
Subscriptions	20,746	-	20,746	24,466
	<u>20,746</u>	<u>428,908</u>	<u>449,654</u>	<u>291,509</u>
Total 2024	<u>24,466</u>	<u>267,043</u>	<u>291,509</u>	

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4 Expenditure from charitable activities

Direct costs

	2025	2024
	Total	Total
	£	£
Members meetings	3,427	1,736
Staff costs	192,392	150,944
Travel	5,553	6,765
Consultants costs	89,608	40,416
	<u>290,980</u>	<u>199,861</u>

Support costs

	2025	2024
	Total	Total
	£	£
Staff costs	98,639	65,587
Consultants costs	14,370	22,983
Members meetings	4,721	6,536
Recruitment and training	1,149	-
Travel	1,279	182
Printing, copying, postage and general	-	16
Equipment	132	2,257
Other costs	2,833	2,116
Insurance	714	667
Volunteer expenses and intern fees	433	880
Governance costs (note 5)	9,358	8,391
	<u>133,628</u>	<u>109,615</u>

During the year, total expenditure was £424,608 (2024 - £309,476), of which unrestricted expenditure amounted to £77,266 (2024 - £58,677) and restricted expenditure (inclusive of internal cost recoveries) amounted to £347,342 (2024 - £250,799).

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5 Governance costs	2025	2024
	Total	Total
	£	£
Fees paid to the independent examiner split by:		
Other assurance	3,958	2,991
Independent examination	5,400	5,400
	<u>9,358</u>	<u>8,391</u>
6 Staff costs	2025	2024
	Total	Total
	£	£
Salaries	260,830	195,242
Employer national insurance	24,992	16,879
Employer pension contribution	5,210	4,410
	<u>291,032</u>	<u>216,531</u>

One member of staff received benefits exceeding £60,000 in 2025 (2024: one) financial period, receiving employee benefits within the range of £70,001 to £80,000 (2024: £60,001 to £70,000).

The average number of staff employed during the year was 5 (2024: 4).

Key management personnel include the Acting Director (April-August 2024), Interim Co-Director (from September 2024), and Co-Director. The total employee benefits of the Charitable Company's key management personnel were £127,557 (2024: £74,841). Three (2024: one) employees were considered key management personnel in the period. The Co-Chairs of the Trustees are also considered key management personnel of the charity, none of the trustees were remunerated during the year (2024: none).

During the year expenses of £759 (2024: £806) were reimbursed to four (2024: four) trustees for travel and meeting expenses.

Staff costs are apportioned to core unrestricted funds and donor restricted funds as per agreements with GADN donors.

7 Pension commitments

The Charity operates one defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in independently administered funds. The total pension cost charge represents contributions payable by the Charity to the funds and amounted to £5,210 (2024: £4,410). There were no amounts outstanding at year (2024: £Nil).

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8 Debtors	2025 Total £	2024 Total £
Prepayments and accrued income	5,240	21,520

9 Creditors: amounts falling due within one year	2025 Total £	2024 Total £
Deferred income	104,818	187,446
Accruals	6,246	6,727
	111,064	194,173

10 Creditors: amounts falling due after more than one year	2025 Total £	2024 Total £
Deferred income	-	20,499

Deferred income in 2025 includes grant income relating to the next financial year. Movement in deferred income is analysed below:

	Brought forward £	Amount added £	Amount released £	Carried forward £
Deferred income 2025	207,945	104,818	(207,945)	104,818
Deferred income 2024	201,549	207,945	(201,549)	207,945

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11 Statement of funds

	Balance at 31 March 24 £	Income £	Expenditure £	Transfers £	Balance at 31 March 25 £
Unrestricted funds	95,357	74,246	(77,266)	(24,002)	68,335
Designated funds	104,477	-	-	24,002	128,479
Restricted funds					
Reframe (BWP funded)	3,465	93,000	(95,240)	-	1,225
Nawi	10,521	-	(10,521)	-	-
Hewlett/Wellspring project	33,355	168,777	(157,032)	-	45,100
Reframe (FEMNET funded)	992	11,725	(12,717)	-	-
Hewlett Supplemental	-	155,406	(71,832)	-	83,574
	<u>48,333</u>	<u>428,908</u>	<u>(347,342)</u>	<u>-</u>	<u>129,899</u>
Total funds	<u>248,167</u>	<u>503,154</u>	<u>(424,608)</u>	<u>-</u>	<u>326,713</u>

Designated funds have been set aside by the Trustees to provide for contingencies, as provided for in the charity's reserve policy which is described within the Trustees' Report.

BWP - The Gender Equality and Macroeconomics Project aims to challenge the ways in which macroeconomic policies promoted by international financial institutions (IFIs), especially the IMF and World Bank, undermine gender equality and women's rights.

Hewlett/Wellsprings project - Promoting Feminist Macroeconomic Alternatives in Global Economic Recovery Plans.

Femnet - Women's rights organisations and activists challenging macro-level economic policy making.

Nawi - Identifying best practice in building cooperative feminist influence among civil society organisations (CSOs) based in the UK and those in Africa.

Hewlett Supplemental - To support our organisational structures with the funding providing resource for a focus on 1) ensuring stability of leadership, 2) nurturing leadership skills, 3) filling temporary capacity gaps while staff are in 'Acting Up' roles, 4) supporting core operations, 5) supporting staff wellbeing, and 6) evaluating changes.

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of funds comparative

	Balance at 1 April 23 £	Income £	Expenditure £	Transfers £	Balance at 31 March 24 £
Unrestricted funds	78,771	87,970	(58,677)	(12,707)	95,357
Designated funds	91,770	-	-	12,707	104,477
Restricted funds					
Reframe (BWP funded)	10,884	92,007	(99,426)	-	3,465
Nawi	10,564	23,447	(23,490)	-	10,521
Hewlett/Wellspring project	9,957	135,744	(112,346)	-	33,355
Reframe (FEMNET funded)	684	15,845	(15,537)	-	992
	<u>32,089</u>	<u>267,043</u>	<u>(250,799)</u>	<u>-</u>	<u>48,333</u>
Total funds	<u>202,630</u>	<u>355,013</u>	<u>(309,476)</u>	<u>-</u>	<u>248,167</u>

12 Analysis of net assets

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
2025				
Cash at bank and in hand	69,481	128,479	234,577	432,537
Other net assets/(liabilities)	(1,146)	-	(104,678)	(105,824)
	<u>68,335</u>	<u>128,479</u>	<u>129,899</u>	<u>326,713</u>
2024				
Cash at bank and in hand	95,083	104,477	241,759	441,319
Other net assets/(liabilities)	274	-	(193,426)	(193,152)
	<u>95,357</u>	<u>104,477</u>	<u>48,333</u>	<u>248,167</u>

13 Related parties

There were no related parties during the year other than the ones disclosed in note 7 (2024: none).

GENDER AND DEVELOPMENT NETWORK

England & Wales - Charity number 1140272

Accounts

GENDER & DEVELOPMENT NETWORK

GENDER AND DEVELOPMENT NETWORK

(A Company Limited by Guarantee)

Company number: 06975360

Registered charity no.: 1140272

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are pleased to present their annual directors' report together with the financial statements for the Gender and Development Network for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and account for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Registration	Company number: 06975360 Charity number: 1140272
Board of Trustees	The following persons have served as members of the Board during the year and up to the date of this report: Disha Sughand Piyumi Samaraweera Caterina Mansueto Leila Billing Chiara Capraro Alexandra Gough Lata Narayanaswamy Bryony Timms Lee Webster (until 18 July 2023) Awino Okech (from 31 October 2023) Sue Turrell (from 31 October 2023) Lila Caballero-Sosa (from 24 July 2024)
Company Secretary	Catherine Frank (to 10 July 2024) Sinéad Armitage (from 30 July 2024)
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R 0BJ
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT
Independent Examiner	Price Bailey LLP Anglia House, 6 Central Avenue St Andrews Business Park Thorpe St Andrew Norwich NR7 0HR

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND GOVERNING STATEMENTS

The charitable company brings together expert non-governmental organisations (NGOs), consultants, academics and individuals committed to working together on gender, development and women's rights issues.

Objects

The objects of the charity, as set out in its governing document, are to relieve poverty among women and girls and to promote and protect their health (whether mental, physical, sexual or emotional) by any means the trustees in their absolute discretion choose.

Vision and aims

Our vision is a world defined by social justice and gender equality where women and girls everywhere are able to claim and enjoy their rights, and live free from oppression, prejudice and discrimination.

During this year, the Gender and Development Network (GADN) started the first year of its three-year strategy 2023-2026:

Aim 1: To collaborate with feminist organisations and movements globally in challenging unjust international economic systems and promoting feminist alternatives;

Aim 2: To hold the UK government to account for its responsibility to promote gender equality and the rights of women and girls globally, and to atone for past and present harm;

Aim 3: To work cooperatively with members to deliver effectively on gender equality and the rights of women and girls internationally;

Aim 4: To build a network capable of achieving our aims.

Activity planning and public benefit

GADN's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed throughout the year, referring to the Charities Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

GADN brings together the UK's leading experts on gender and development including staff from NGOs, consultants and individuals. In 2023-24 GADN's membership was made up of 72 organisations and 205 individuals, with members including a range from small women's rights groups to large international development organisations. The diverse expertise, knowledge and time provided by our broad membership allow the network to make a significant impact with modest resources. In addition, we continue to receive core funding from member organisations such as ActionAid UK, Christian Aid, WaterAid, Plan International UK, Womankind and Oxfam. In 2023-24, we also received a core funding grant from the G.W. Cadbury Trust. With these contributions, we were able to implement a wide range of activities in support of our strategic aims in 2023-24.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Highlights of 2023-2024

The year saw a number of successes for the Network in promoting gender equality and women's rights, supporting our members to continue to improve their policy and practice in this important area, and ensuring that the views and voices of feminists from the Global South were amplified.

- Over the year we have held Members' Meetings which provide a vital space for staff working in member organisations to hear from experts, share experience, reflect on challenges and opportunities and make connections with peers. In 2023-24 these popular meetings covered topics from 'Gender and Climate' to 'Exploring Feminist Foreign and Development Policy'.
- As a follow-up from our March 2023 Members' Meeting on the 'International Women and Girls Strategy: A conversation with the FCDO', the Foreign, Commonwealth and Development Office (FCDO) requested further input from GADN members on three key themes, for which we organised three successful roundtables, focused on Women's and Girls' Rights Organisations, Women's Economic Empowerment and Rollback. These meetings served as a way to share and map key policy priorities and approaches. We particularly appreciated ActionAid's invaluable support in co-organising the roundtable on Women's and Girls' Rights Organisations, an opportunity which has turned into a successful advocacy opening for the involved organisations.
- We continued to maintain strong working relationships with the newly created Women and Girls Department at the FCDO. When the FCDO released its call for evidence for its International Development White Paper, GADN worked alongside our membership through the Heads of Policy Group to hold a series of meetings and consultations with FCDO officials. In November, we published our response to the Government's International Development White Paper.
- GADN maintained strong working relationships with the Japanese hosts of the Women 7 (W7) process in 2023 and remains committed to the process under the Italian presidency in 2024, pushing the G7 to adopt concrete political and financial commitments for women and girls internationally. We continue to support current W7 hosts to help ensure effective advocacy, promote our core messages, and promote the inclusion of analysis from Global South feminists and organisations. GADN's core messages on care were central in the W7 Communique and presentations, including at the W7 Summit and ministerial meetings in 2023, particularly emphasising care as a public good.
- We are proud of the work and collaboration that has gone into the papers and briefings GADN has produced this year covering: Rollback, Global Feminist Cooperation, Gender-transformative Public Services and Social Protection, Reparations as a pathway to decolonisation and The World Bank's Invest in Childcare initiative: A vehicle for achieving gender equality and responding to the care crisis?.
- GADN Working Groups have been active over the past year, sharing learning and strategy on: VAWG (Violence Against Women and Girls); women's economic justice; humanitarian issues; women's participation and leadership; and programming. Several Working Group members' meetings were held with a number of organisations presenting their learnings as well as presentations on topics such as 'Climate Change and Gender Based Violence' and 'Women Lead in Emergencies'.

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Gender and Development Network is a company limited by guarantee, and a registered charity (with effect from 8 February 2011) and is governed by its Memorandum and Articles of Association as amended 4 February 2011.

Recruited and appointment of new Trustees

The Board of Trustees conducts a review of its requirement for new Trustee appointments, taking specific skills needed and overall diversity into account. New Trustees receive an induction to acquaint them with GADN's mandate, policies, procedures, governance and management procedures. They are informed about what is expected of them under charity law, with particular reference to Charity Commission guidance.

GADN's Trustees for 2023-24 were Disha Sughand (incumbent Co-Chair), Caterina Mansueto (incumbent Treasurer), Piyumi Samaraweera, Leila Billing, Chiara Capraro, Alexandra Gough, Lata Narayanaswamy, Bryony Timms, Lee Webster, Awino Okech and Sue Turrell.

Volunteers

This year, GADN has benefitted from a number of volunteers: Clara McGrane, Atiya Raja, Elizeh Basim and Sara Gvero. As ever, our volunteers' work has been vital to the continuation of the network.

Risk Management

The Trustees note their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each quarterly Board meeting.

FINANCIAL REVIEW

Result for the year for the year ended 31 March 2024

The Board of Trustees reports an excess of income over expenditure of £45,537 (2023: £15,514). In addition, we brought forward funds of £202,630 from 2022-23 to 2023-24 and £207,945 (2023: £201,549) of income was deferred from 2023-24 to 2024-25.

The accounts show a total carry forward of funds to 2024-25 of £248,167 (2023: £202,630). This includes restricted funds of £48,333 (2023: £32,089), encompassing £3,465 from the Bretton Woods Project funds, £33,355 of William and Flora Hewlett Foundation and of Wellspring Philanthropic Fund Project funds, £992 from FEMNET project funds, and £10,521 from NAWI project funds.

Reserves

Trustees have maintained core reserves for an amount of £95,397 (2023: £78,771) and allocated a 5% contingency fund of £104,447 (2023: £91,770) in line with GADN financial procedure.

GENDER AND DEVELOPMENT NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The charity's Reserves Policy is as follows:

GADN is a small organisation dependent on few sources of income; the Trustees, therefore, decided to set a high level of Core Reserves. Finances are carefully managed through budgeting and monitoring processes, and setting a reserve policy is part of our financial management strategy. The Board monitors the level of reserves held throughout the year and will review this policy and the basis for the level of reserves needed annually.

GADN Reserves Policy has the following aims:

- To cover falls in expected income
- To cover unexpected core operating costs, and costs in the event of closure
- To provide a cushion for cashflow management

The Board has committed to maintaining a core reserve fund enough to cover four months of core running costs, for 2023-24 this was £83,980.

GADN will strive to balance the needs for current expenditure with the need for a reserve. Reserves will only be expended in pursuit of the above aims and as a result of a decision by the Board.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

Signed: Caterina Mansueto
Caterina Mansueto (Thu, 12th Sep 2024
8:31:01 BST)

Name: Caterina Mansueto

Date: 12 Sep 2024

On behalf of the Board

GENDER AND DEVELOPMENT NETWORK
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member The Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Suzanne Goldsmith FCA

Price Bailey LLP

Chartered Accountants

Anglia House, 6 Central Avenue
St Andrews Business Park
Thorpe St Andrew
Norwich
NR7 0HR

Date: 18 September 2024

GENDER AND DEVELOPMENT NETWORK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income:					
Donations & legacies	2	63,504	-	63,504	43,756
Income from charitable activities	3	24,466	267,043	291,509	213,165
Total income		<u>87,970</u>	<u>267,043</u>	<u>355,013</u>	<u>256,921</u>
Expenditure:					
Charitable activities	4	58,677	250,799	309,476	241,407
Total expenditure		<u>58,677</u>	<u>250,799</u>	<u>309,476</u>	<u>241,407</u>
Total income before transfers		29,293	16,244	45,537	15,514
Transfers between funds		-	-	-	-
Net movement in funds		<u>29,293</u>	<u>16,244</u>	<u>45,537</u>	<u>15,514</u>
Balances brought forward at 1st April 2023		170,541	32,089	202,630	187,116
Balances carried forward at 31st March 2024		<u><u>199,834</u></u>	<u><u>48,333</u></u>	<u><u>248,167</u></u>	<u><u>202,630</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 10 - 17 form an integral part of these financial statements.

GENDER AND DEVELOPMENT NETWORK

BALANCE SHEET
(COMPANY NUMBER 06975360)
AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Debtors and prepayments	8	21,520		550	
Cash at bank and in hand		<u>441,319</u>		<u>404,329</u>	
			462,839		404,879
Creditors:					
Amounts falling due within one year	9	<u>(194,173)</u>		<u>(202,249)</u>	
			<u>(194,173)</u>		<u>(202,249)</u>
Net current assets					
			268,666		202,630
Creditors: falling due after more than one year					
	10		(20,499)		-
Net assets					
			<u><u>248,167</u></u>		<u><u>202,630</u></u>
Financed by					
Unrestricted funds	11		199,834		170,541
Restricted funds	11		48,333		32,089
			<u><u>248,167</u></u>		<u><u>202,630</u></u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.

Caterina Mansueto

 Caterina Mansueto (Thu, 12th Sep 2024 09:01 BST)
 Signed
 Caterina Mansueto

Date 12 Sep 2024

Disha Sughand

 Disha Sughand (Thu, 12th Sep 2024 10:48:17 BST)
 Signed
 Disha Sughand

Date 12 Sep 2024

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The Charitable Company is a company limited by guarantee. The members of the company are the Trustees named on page 1. The total number of members are 10 (2023: 10). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is c/o ActionAid, 33-39 Bowling Green Lane, London, EC1R 0BJ. The registered company number is 06975360 and the registered charity number is 1140272.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £.

Gender and Development Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.4 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1.5 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash at bank with a maturity of over three months but less than one year is shown as 'cash deposits' in current assets in the balance sheet.

1.9 Creditors and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in a settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Pensions

The Charitable Company operates a defined benefit pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1.11 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like debtors and creditors. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. The charity does not have anything other than basic financial instruments.

1.12 Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no critical accounting estimates and judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Donations & legacies	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Plan UK	3,500	-	3,500	3,500
Action Aid UK	5,000	-	5,000	5,000
Oxfam GB	10,000	-	10,000	-
Christian Aid	2,000	-	2,000	2,000
Water Aid	3,000	-	3,000	3,000
Womankind Worldwide	5,000	-	5,000	-
Other	4	-	4	256
GW Cadbury Trust	35,000	-	35,000	30,000
	<u>63,504</u>	<u>-</u>	<u>63,504</u>	<u>43,756</u>
Total 2023	<u>43,756</u>	<u>-</u>	<u>43,756</u>	

3 Income from charitable activities	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants	-	267,043	267,043	188,002
Subscriptions	24,466	-	24,466	25,163
	<u>24,466</u>	<u>267,043</u>	<u>291,509</u>	<u>213,165</u>
Total 2023	<u>25,163</u>	<u>188,002</u>	<u>213,165</u>	

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4 Expenditure from charitable activities

Direct costs	2024	Restated
	Total	2023
	£	Total
		£
Publications, learning events & website	-	1,111
Members meetings	1,736	4,597
Staff costs	150,944	135,658
Travel	6,765	-
Consultants costs	40,416	20,321
	<u>199,861</u>	<u>161,687</u>

Support costs

	2024	Restated
	Total	2023
	£	Total
		£
Staff costs	65,587	59,963
Consultants costs	22,983	13,513
Members meetings	6,536	-
Recruitment and training	-	1,594
Travel	182	-
Printing, copying, postage and general	16	36
Equipment	2,257	299
Other costs	2,116	1,900
Insurance	667	626
Volunteer expenses and intern fees	880	209
Governance costs (note 5)	8,391	1,580
	<u>109,615</u>	<u>79,720</u>

During the year, total expenditure was £309,476 (2023 - £241,407), of which unrestricted expenditure amounted to £58,677 (2023 - £43,078) and restricted expenditure (inclusive of internal cost recoveries) amounted to £250,799 (2023 - £198,329).

The prior year restatement relates to prior year expenditure being shown on a direct and support cost basis.

This year, there has been a change in the presentation of GADN's indirect costs. Previously, these costs were reported as transfers between funds and this new presentation now marks these costs as restricted expenditures. It is important to note that this change in presentation does not affect GADN's overall financial position or performance. Rather, it represents a method of more explicitly reporting indirect costs associated with GADN's restricted funds.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5 Governance costs	2024	2023
	Total	Total
	£	£
Fees paid to the independent examiner split by:		
Other assurance	2,991	1,080
Independent examination	5,400	500
	<u>8,391</u>	<u>1,580</u>
	<u>8,391</u>	<u>1,580</u>

6 Staff costs	2024	2023
	Total	Total
	£	£
Salaries	195,242	176,186
Employer national insurance	16,879	15,331
Employer pension contribution	4,410	4,104
	<u>216,531</u>	<u>195,621</u>
	<u>216,531</u>	<u>195,621</u>

One member of staff received benefits exceeding £60,000 in the 2024 (2023: one) financial period, receiving employee benefits within the range of £60,001 to £70,000 (2023: £60,001 to £70,000).

The average number of staff employed during the year was 4 (2023: 4).

Key management personnel include the Director and Chair of the Board of Trustees. The total employee benefits of the Charitable Company's key management personnel were £74,841 (2023: £68,651). One (2023: one) employee was considered key management personnel in the period. The trustees were not remunerated during the year (2023: none).

During the year expenses of £806 (2023: £nil) were reimbursed to four (2023: none) trustees for travel and meeting expenses.

Staff costs are apportioned to core unrestricted funds and donor restricted funds as per agreements with GADN donors.

7 Pension commitments

The Charity operates one defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in independently administered funds. The total pension cost charge represents contributions payable by the Charity to the funds and amounted to £4,410 (2023: £4,104). There were no amounts outstanding at year (2023: £Nil).

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8 Debtors	2024	2023
	Total	Total
	£	£
Prepayments and accrued income	21,520	-
Other debtors	-	550
	<u>21,520</u>	<u>550</u>

9 Creditors: amounts falling due within one year	2024	2023
	Total	Total
	£	£
Deferred income	187,446	201,549
Accruals	6,727	700
	<u>194,173</u>	<u>202,249</u>

10 Creditors: amounts falling due after more than one year	2024	2023
	Total	Total
	£	£
Deferred income	<u>20,499</u>	<u>-</u>

Deferred income in 2024 includes grant income relating to the next financial year. Movement in deferred income is analysed below:

	Brought forward	Amount added	Amount released	Carried forward
	£	£	£	£
Deferred income 2024	<u>201,549</u>	<u>207,945</u>	<u>(201,549)</u>	<u>207,945</u>
Deferred income 2023	<u>78,586</u>	<u>201,549</u>	<u>(78,586)</u>	<u>201,549</u>

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11 Statement of funds

	Balance at 1 April 23 £	Income £	Expenditure £	Transfers £	Balance at 31 March 24 £
Unrestricted funds	78,771	87,970	(58,677)	(12,707)	95,357
Designated funds	91,770	-	-	12,707	104,477
Restricted funds					
Reframe (BWP funded)	10,884	92,007	(99,426)	-	3,465
Nawi	10,564	23,447	(23,490)	-	10,521
Hewlett/Wellspring project	9,957	135,744	(112,346)	-	33,355
Reframe (FEMNET funded)	684	15,845	(15,537)	-	992
	<u>32,089</u>	<u>267,043</u>	<u>(250,799)</u>	<u>-</u>	<u>48,333</u>
Total funds	<u>202,630</u>	<u>355,013</u>	<u>(309,476)</u>	<u>-</u>	<u>248,167</u>

Designated funds have been set aside by the Trustees to provide for contingencies, as provided for in the charity's reserve policy which is described within the Trustees' Report.

BWP - The Gender Equality and Macroeconomics Project aims to challenge the ways in which macroeconomic policies promoted by international financial institutions (IFIs), especially the IMF and World Bank, undermine gender equality and women's rights.

Hewlett/Wellsprings project - Promoting Feminist Macroeconomic Alternatives in Global Economic Recovery Plans.

Femnet - Women's rights organisations and activists challenging macro-level economic policy making.

Nawi - Identifying best practice in building cooperative feminist influence among civil society organisations (CSOs) based in the UK and those in Africa.

GENDER AND DEVELOPMENT NETWORK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Statement of funds comparative

	Balance at 1 April 22 £	Income £	As restated Expenditure £	As restated Transfers £	Balance at 31 March 23 £
Unrestricted funds	<u>107,489</u>	<u>68,919</u>	<u>(43,078)</u>	<u>(54,559)</u>	<u>78,771</u>
Designated funds	<u>37,583</u>	<u>-</u>	<u>-</u>	<u>54,187</u>	<u>91,770</u>
Restricted funds					
HUB project (Hewlett funded)	22,468	-	(22,684)	216	-
Reframe (BWP funded)	5,868	75,901	(70,885)	-	10,884
Reframe (Wellspring funded)	13,708	35,716	(49,580)	156	-
Nawi	-	25,253	(14,689)	-	10,564
Hewlett/Wellspring project	-	34,166	(24,209)	-	9,957
Reframe (FEMNET funded)	-	16,966	(16,282)	-	684
	<u>42,044</u>	<u>188,002</u>	<u>(198,329)</u>	<u>372</u>	<u>32,089</u>
Total funds	<u><u>187,116</u></u>	<u><u>256,921</u></u>	<u><u>(241,407)</u></u>	<u><u>-</u></u>	<u><u>202,630</u></u>

The prior year restatement represents a change in the presentation of GADN's indirect costs. Previously, these costs were reported as transfers between funds and this new presentation now marks these costs as restricted expenditures. It is important to note that this change in presentation does not affect GADN's overall financial position or performance. Rather, it represents a method of more explicitly reporting indirect costs associated with GADN's restricted funds.

12 Analysis of net assets

2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	95,083	104,477	241,759	441,319
Other net assets/(liabilities)	274	-	(193,426)	(193,152)
	<u>95,357</u>	<u>104,477</u>	<u>48,333</u>	<u>248,167</u>
2023				
Cash at bank and in hand	98,922	91,770	213,637	404,329
Other net assets/(liabilities)	(20,151)	-	(181,548)	(201,699)
	<u>78,771</u>	<u>91,770</u>	<u>32,089</u>	<u>202,630</u>

13 Related parties

There were no related parties during the year other than the ones disclosed in note 7 (2023: none).

GENDER AND DEVELOPMENT NETWORK

England & Wales - Charity number 1140272

Accounts

GENDER AND DEVELOPMENT NETWORK

Charity Number: 1140272
Company Number: 6975360

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

GENDER AND DEVELOPMENT NETWORK

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GENDER AND DEVELOPMENT NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Charity number	1140272
Company registration number	6975360
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R OBJ
Trustees	Disha Sughand Bryony Timms Lee Webster Chiara Capraro Caterina Mansueto Leila Billing Alexandra Gough Lata Narayanaswamy Piyumi Samaraweera Naana Otoo-Oyortey (resigned October 2022)
Executive director	Jessica Woodroffe
Company secretary	Katherine Dean (resigned 6 September 2022) Catherine Frank
Accountants	Community360 Winsley's House High Street Colchester Essex CO1 1UG
Bank	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT

GENDER AND DEVELOPMENT NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Gender and Development Network for the year ended 31 March 2023 which are set out on pages three to eight.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 20/07/2023

GENDER AND DEVELOPMENT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Donations & legacies	2	43,756	-	43,756	61,300
Income from charitable activities	3	25,163	188,002	213,165	277,335
Total incoming resources		<u>68,919</u>	<u>188,002</u>	<u>256,921</u>	<u>338,635</u>
Resources expended					
Charitable activities	4	84,421	156,986	241,407	432,411
Total resources expended		<u>84,421</u>	<u>156,986</u>	<u>241,407</u>	<u>432,411</u>
Net income/(expense) before transfers		(15,502)	31,016	15,514	(93,775)
Transfers between funds		40,971	(40,971)	-	-
Net movement in funds		<u>25,469</u>	<u>(9,956)</u>	<u>15,514</u>	<u>(93,775)</u>
Balances brought forward at 1st April 2022		145,072	42,044	187,116	280,891
Balances carried forward at 31st March 2023		<u>170,541</u>	<u>32,088</u>	<u>202,630</u>	<u>187,116</u>

The notes on pages 5 - 8 form an integral part of these financial statements.

GENDER AND DEVELOPMENT NETWORK

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Debtors and prepayments	11	550	-	-	-
Cash at bank and in hand		404,329	266,252	266,252	
		<u>404,879</u>			266,252
Creditors:					
Accounts falling due within one year	12	202,249	79,136	79,136	
		<u>202,249</u>			79,136
Net current assets			<u>202,630</u>		<u>187,116</u>
Net assets			<u><u>202,630</u></u>		<u><u>187,116</u></u>
Financed by					
Unrestricted funds	13		170,541		145,072
Restricted funds	13		32,088		42,044
			<u>202,630</u>		<u>187,116</u>

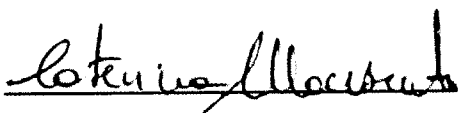
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.

Signed  Date 18/07/2023

Signed  Date 18-07-2023

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

1.5 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Donations & legacies	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Plan UK	3,500	-	3,500	3,500
Action Aid UK	5,000	-	5,000	5,000
Oxfam GB	-	-	-	7,500
Christian Aid	2,000	-	2,000	2,300
Water Aid	3,000	-	3,000	3,000
Other	256	-	256	10,000
GW Cadbury Trust	30,000	-	30,000	30,000
	<u>43,756</u>	<u>-</u>	<u>43,756</u>	<u>61,300</u>
Total 2022	<u>61,300</u>	<u>-</u>	<u>61,300</u>	
3. Income from charitable activities	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Grants	-	188,002	188,002	251,094
Subscriptions	25,163	-	25,163	26,241
	<u>25,163</u>	<u>188,002</u>	<u>213,165</u>	<u>277,335</u>
Total 2022	<u>27,241</u>	<u>250,094</u>	<u>277,335</u>	
4. Expenditure from charitable activities	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Publications, learning events & website	458	653	1,111	-
Members meetings	4,597	-	4,597	-
Other	-	-	-	15,314
Project activity costs	7,305	20,321	27,626	235,341
Support costs (note 5)	69,853	136,013	205,866	179,561
Governance costs (note 6)	2,206	-	2,206	2,195
	<u>84,421</u>	<u>156,986</u>	<u>241,407</u>	<u>432,411</u>
Total 2022	<u>76,747</u>	<u>355,664</u>	<u>432,411</u>	

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. Support costs	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total £	Total £
Staff costs (note 9)	59,962	135,658	195,621	174,685
Recruitment and training	1,594	-	1,594	128
Consultancy costs	6,208	-	6,208	-
Printing, copying, postage and general	36	-	36	96
Equipment	204	95	299	154
Core	1,640	259	1,899	4,478
Volunteer expenses and intern fees	209	-	209	20
	69,853	136,013	205,866	179,561
Total 2022	68,738	110,823	179,561	

6. Governance costs	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total £	Total £
Insurance	626	-	626	340
Accountancy services	1,080	-	1,080	1,305
Independent examiner fees	500	-	500	550
	2,206	-	2,206	2,195
Total 2022	2,195	-	2,195	

9. Staff costs	2023	2022
	Total £	Total £
Salaries	176,186	157,765
Employer national insurance	15,331	13,253
Employer pension contribution	4,104	3,666
	195,621	174,685

One member of staff received benefits exceeding £60,000 in the 2023 financial period, all remaining staff received under £60,000 for both financial periods being reported on.

The average staff employed during the year was 4 (2022: 4)

10. Related parties

There were no related parties during the year.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11. Debtors	2023 Total £	2022 Total £
Other debtors	550	-
	<u>550</u>	<u>-</u>

12. Creditors	2023 Total £	2022 Total £
Deferred income	201,549	78,586
Accruals	700	550
	<u>202,249</u>	<u>79,136</u>

13. Statement of funds	Balance at 31 March 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds	<u>107,489</u>	<u>68,919</u>	<u>(84,421)</u>	<u>(13,216)</u>	<u>78,771</u>
Designated funds	<u>37,583</u>	<u>-</u>	<u>-</u>	<u>54,187</u>	<u>91,770</u>
Restricted funds					
HUB project (Hewlett funded)	22,468	-	(22,684)	216	-
Reframe (BWP funded)	5,868	75,902	(55,216)	(15,669)	10,884
Reframe (Wellspring funded)	13,708	35,716	(37,230)	(12,193)	-
Nawi	-	25,253	(9,941)	(4,748)	10,563
Hewlett/Wellspring project	-	34,166	(18,048)	(6,161)	9,957
Reframe (FEMNET funded)	-	16,966	(13,867)	(2,415)	684
	<u>42,044</u>	<u>188,002</u>	<u>(156,986)</u>	<u>(40,971)</u>	<u>32,088</u>
Total funds	<u>187,116</u>	<u>256,921</u>	<u>(241,407)</u>	<u>-</u>	<u>202,630</u>

The transfers between funds are movements relating to overhead costs from restricted projects to unrestricted. The total of these costs were £41,343, with the remainder being transfers from unrestricted to cover overspend on grant funded projects.

Designated funds have been set aside by the Trustees to provide for contingencies, as provided for in the charity's reserve policy.

14. Analysis of net assets	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	98,922	91,770	213,637	404,329
Other net assets/(liabilities)	(20,150)	-	(181,549)	(201,699)
	<u>78,771</u>	<u>91,770</u>	<u>32,088</u>	<u>202,630</u>

GENDER & DEVELOPMENT NETW♀️RK

GENDER AND DEVELOPMENT NETWORK

Company number: 6975360

Registered charity no.: 1140272

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for year ended

31 MARCH 2023

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GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present their annual directors' report together with the financial statements for the Gender and Development Network for the year ending 31 March 2023, which are also prepared to meet the requirements for a directors' report and account for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2015).

COMPANY INFORMATION

Registration	Company number: 6975360 Charity number.1140272
Board of Trustees	The following persons have served as members of the Board during the year and up to the date of this report: Disha Sughand Piyumi Samaraweera Caterina Mansueto Leila Billing Chiara Capraro Alexandra Gough Lata Narayanaswamy Naana Otoo-Oyorley (until October 2022) Bryony Timms Lee Webster
Company Secretary	Catherine Frank
Registered office	Gender- and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1ROBJ
Bankers	The Co-operative Bank P.O. Box250 Skelmersdale WNS 6WT

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND GOVERNING STATEMENTS

The charitable company brings together expert non-governmental organisations (NGOs), consultants, academics and individuals committed to working together on gender, development and women's rights issues.

Objects

The objects of the charity, as set out in its governing document, are to relieve poverty among women and girls and to promote and protect their health (whether mental, physical, sexual or emotional) by any means the trustees in their absolute discretion choose.

Vision and aims

Our vision is a world defined by social justice and gender equality where women and girls everywhere are able to claim and enjoy their rights, and live free from oppression, prejudice and discrimination.

During this year, the Gender and Development Network (GADN) completed the final year of its three-year strategy 2020-2023:

Aim 1: To support, enable and constructively challenge members to deliver effectively on gender equality and the rights of women and girls in international development;

Aim 2: To influence and challenge decision-makers to promote gender equality and the rights of women and girls;

Aim 3: To contribute to and support global feminist movements;

Aim 4: To build a progressive and effective network that is part of global feminist movements.

Activity planning and public benefit

GADN's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed throughout the year, referring to the Charities Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

GADN brings together the UK's leading experts on gender and development including staff from NGOs, consultants and individuals. In 2022-23 GADN's membership was made up of 66 organisations and 169 individuals, with members including a range from small women's rights groups to large international development organisations. The diverse expertise, knowledge and time provided by our broad membership allow the network to make a significant impact with modest resources. In addition, we continue to receive core funding from member organisations such as ActionAid UK, Christian Aid, WaterAid and Plan International UK. In 2022-23, we also received a core funding grant from the G.W. Cadbury Trust. With these contributions, we were able to implement a wide range of activities in support of our strategic aims in 2022-23.

Highlights of 2022-2023

The year saw a number of successes for the Network in promoting gender equality and women's rights, supporting our members to continue to improve their policy and practice in this important area, and ensuring that the views and voices of feminists from the Global South were amplified.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

- As part of the process of developing our new strategy, we held our first in-person Members' Meeting since the start of the pandemic which enabled us to collectively reflect on our achievements, as well as on the challenges and priorities that we can work on together going forward.
- The network has provided coordination and leadership as the Foreign, Commonwealth, and Development Office (FCDO) developed a new International Women and Girls Strategy, facilitating member engagement in the consultation process, along with that of Southern women's rights organisations. Our collective voice has helped support those within the FCDO who are advocates of an approach that addresses structural barriers to change.
- Cooperative working continues to remain vital to the success of our collective goals. The FCDO's new international Women and Girls Strategy was published in time for International Women's Day, on 8 March 2023. GADN's response to the Strategy was received by senior FCDO staff. GADN members had the opportunity to hear about, discuss the new Strategy and its implementation, and build long-term relationships with the FCDO's Gender Hub staff at a Members' Meeting held soon after its publication.
- Our influencing work on the G7 was part of a successful attempt to get the care economy onto the Leaders' agenda. We continue to coordinate with key gender equality advocates within G7 countries to organise advocacy better. We have also had some success in promoting Global South demands within the G7 process, and in raising decolonisation alongside our other core messages.
- We released a new learning paper-'What is the role of Northern organisations in global justice advocacy?' alongside a related Members' Meeting, which were both well-received as part of our decolonisation work. In addition GADN held a Member's Meeting focused on 'Building effective anti-racist and decolonial practices' in September 2022. It was a vital space for members to exchange some of their key learnings on anti-racism and decolonisation over the last few years as well as share ideas of good practice across a range of thematic issues including partnerships, policy/advocacy, research, programmes, and organisational culture.
- GADN Working Groups have been active over the past year, sharing learning and strategy on: VAWG (Violence Against Women and Girls); women's economic justice; humanitarian issues; women's participation and leadership; and programming. Several engaging events were held, including a number of Working Group members' meetings and a programming event with and for older women, as part of a short series on age. This meeting was co-hosted with Christian Aid, building on a recent research paper, 'Grandmother, breadwinner, caregiver, widow, entrepreneur: Covid-19, older women and challenges for the implementation of the women's economic empowerment agenda'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Gender and Development Network is a company limited by guarantee, and a registered charity (with effect from 8 February 2011) and is governed by its Memorandum and Articles of Association as amended 4 February 2011.

Recruited and appointment of new Trustees

GENDER AND DEVELOPMENT NETWORK

TRUSTTES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

GADN's Trustees for 2022-23 were Oisha Sughand (incumbent Co-chair), Piyumi Samaraweera (incumbent Co-Chair), Caterina Mansueto (incumbent Treasurer), Leila Billing, Chiara Capraro, Alexandra Gough, Iata Narayanaswamy, Naana Otoo-Oyortey, Bryony Timms and Lee Webster (previous Co.Chair). Trustees that stepped down during the reporting period: Naana Otoo-Oyortey (October 2022).

Volunteers

This year, GADN has benefitted from a number of volunteers: Claudia Calvert, Tabitha-Levis Jarsdel, Clara McGrane and Sara Gvero. As ever, our volunteers' work has been vital to the continuation of the network.

Risk Management

The Trustees note their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each quarterly Board meeting.

FINANCIAL REVIEW

Result for the year for the year ended 31 March 2023

The Board of Trustees reports an excess of income over expenditure of £15,514. In addition, we brought forward £202,630 from 2022-23 to 2023-24 and £201,549 of income was deferred from 2022-23 to 2023-24.

The accounts show a total Carry Forward to 2023-24 of £202,630. This includes Restricted Funds of £32,088, encompassing £10,884 from the Bretton Woods Project funds, £4,978 of William and Flora Hewlett Foundation project funds, £4,978 of Wellspring Philanthropic Fund Project funds, £684 from FEMNET project funds, and £10,563 from NAWI project funds.

Reserves

Trustees have designated £74,997 as core reserves, in addition, Trustees have provided for a 5% contingency fund of £16,773.

Reserves Policy

The charity's Reserves Policy is as follows:

GADN is a small organisation dependent on few sources of income; the Trustees, therefore, decided to set a high level of Core Reserves. Finances are carefully managed through budgeting and monitoring processes, and setting a reserve policy is part of our financial management strategy. The Board monitors the level of reserves held throughout the year and will review this policy and the basis for the level of reserves needed annually.

GADN Reserves Policy has the following aims:

- To cover falls in expected income
- To cover unexpected core operating costs, and costs in the event of closure
- To provide a cushion for cashflow management

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Board has committed to maintaining a core reserve fund enough to cover four months of core running costs. that translates into £74,997 and the existing designated funds meet that target with a additional 5% contingency fund of £16,773.

GADN will strive to balance the needs for current expenditure with the need for a reserve. Reserves will only be expended in pursuit of the above aims and as a result of a decision by the Board.

STATEMENT OF TRUSTEE RESPONSIBILITIES

Company law requires the Trustees 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 surplus or deficit of the charitable company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and to 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 take responsible steps for the prevention and detection of fraud and other irregularities.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed: Caterina Mansueto

Name: Caterina Mansueto

Date: 18 July 2023

On behalf of the Board

GENDER AND DEVELOPMENT NETWORK

England & Wales - Charity number 1140272

Accounts

GENDER & DEVELOPMENT NETWORK

GENDER AND DEVELOPMENT NETWORK

Company number: 6975360

Registered charity no.: 1140272

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for year ended

31 MARCH 2022

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GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their annual directors' report together with the financial statements for the Gender and Development Network for the year ending 31 March 2022, which are also prepared to meet the requirements for a directors' report and account for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2015).

COMPANY INFORMATION

Registration	Company number: 6975360 Charity number: 1140272
Board of Trustees	The following persons have served as members of the Board during the year and up to the date of this report: Disha Sughand Naana Otoo-Oyortey Caterina Mansueto Lee Webster Chiara Capraro Beverley Duckworth (until July 2021) Saranel Benjamin (until July 2021) Maria Varela-Garrido (until October 2021) Daphne Jayasinghe (until October 2021) Bryony Timms (maternity leave from October 2021) Alexandra Gough (from October 2021) Piyumi Samaraweera (from October 2021) Lata Narayanaswamy (from October 2021) Leila Billing (from October 2021)
Company Secretary	Katherine Dean
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R 0BJ
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND GOVERNING STATEMENTS

The charitable company brings together expert non-governmental organisations (NGOs), consultants, academics and individuals committed to working together on gender, development and women's rights issues.

Objects

The objects of the charity, as set out in its governing document, are to relieve poverty among women and girls and to promote and protect their health (whether mental, physical, sexual or emotional) by any means the trustees in their absolute discretion choose.

Vision and aims

Our vision is of a world defined by social justice and gender equality: one where women and girls everywhere are able to claim their rights, freed from discrimination and prejudice.

During this year, the Gender and Development Network (GADN) continued its three-year strategy 2020-2023:

Aim 1: To support, enable and constructively challenge members to deliver effectively on gender equality and the rights of women and girls in international development;

Aim 2: To influence and challenge decision makers to promote gender equality and the rights of women and girls;

Aim 3: To contribute to and support global feminist movements;

Aim 4: To build a progressive and effective network that is part of global feminist movements.

Activity planning and public benefit

GADN's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed through the year, referring to the Charities Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

GADN brings together the UK's leading experts on gender and development including staff from NGOs, consultants and individuals. In 2021-22 GADN's membership was made up of 70 organisations and 194 individuals, with members including a range from small women's rights groups to large international development organisations. This is similar to the previous year, despite the COVID-19 pandemic. The diverse expertise, knowledge and time provided by our broad membership allows the network to make a significant impact with modest resources. In addition, this year we continued to receive core funding from member organisations such as ActionAid UK, Christian Aid, Oxfam GB, WaterAid and Plan International UK. In 2021-22, we also received a funding grant from the G.W. Cadbury Trust. With these contributions, we were able to implement a wide range of activities in support of our strategic aims in 2021-22.

Highlights of 2021-2022

The year saw a number of successes for the Network in promoting gender equality and women's rights, supporting our members to continue to improve their policy and practice in this important area, and ensuring that the views and voices of feminists from the Global South were amplified.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

- **Supporting our members** continued to be an important part of our work this year, including creating spaces for reflection on anti-racism and decolonisation through our Members' Meetings. Our submission to the International Development Select Committee also proposed way to address racism in the Aid Sector.
- Meanwhile GADN **Working Groups** shared learning and strategy on: violence against women and girls; girls' education; women's economic justice; gender and disability; women's participation and leadership; programming; safeguarding; and humanitarian issues including a publication on humanitarian responses.
- Working **collaboratively with southern feminist and women's rights organisations** and movements continues to be an objective for us. This included collaborations with FEMNET, Nawi Afrifem Macroeconomics Collective, Global Alliance on Tax Justice Gender working group and the Gender and Trade Coalition. Joint publications covered issues like taxation and Covid-19 economic recovery.
- Promoting gender equality within the new **Foreign Commonwealth and Development Office (FCDO)** was a priority for GADN and our members, and was the topic of a Members' Meeting in September. With members, we continued to oppose cuts in government aid spending, while the Secretariat and Working Groups engaged with FCDO staff.
- GADN worked extensively on promoting gender equality at the **2021 G7 Summit**, which was hosted by the UK, working in collaboration with civil society organisations globally. In our meetings with G7 officials we particularly centred messages on macroeconomic issues and investment in social infrastructure. This work continued towards the **2022 G7 Summit** with a focus on the care economy.
- GADN co-chaired the Women7, developed the W7 Communique and hosted the **2021 W7 Summit**. During the W7 Summit GADN was able to share space with a number of excellent speakers from the Global South. Our Director also represented the W7 on the G7 Gender Equality Advisory Council.
- **Feminist approaches to macroeconomics** continue to be a priority for GADN. We have worked with an international team on a research project looking at a multi-country perspectives on feminist alternatives to Covid-19 economic recovery and released a synthesis report of the findings, as well as key lessons on transformative policies, in addition to a briefing on centring care within economic recovery efforts. The report was disseminated widely to policymakers, including a parallel event at CSW66.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Gender and Development Network is a company limited by guarantee, and a registered charity (with effect from 8 February 2011) and is governed by its Memorandum and Articles of Association as amended 4 February 2011.

Recruited and appointment of new Trustees

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

GADN's Trustees are Disha Sughand (incumbent Co-Chair), Caterina Mansueto (incumbent Treasurer), Lee Webster (Co-Chair until 12 October 2021), Chiara Capraro, Naana Otoo-Oyortey, Alexandra Gough, Piyumi Samaraweera, Lata Narayanaswamy and Leila Billing. Bryony Timms is maternity leave from October 2021.

Trustees that stepped down during the reporting period: Beverley Duckworth (July 2021), Saranel Benjamin (July 2021), Maria Varela-Garrido (October 2021) and Daphne Jayasinghe (October 2021). New Trustees appointed during the reporting period: Alexandra Gough, Piyumi Samaraweera, Lata Narayanaswamy and Leila Billing (all appointed 12 October 2021).

Volunteers

This year, GADN has benefitted from a number of volunteers: Hollie Clements, Dhanya Nair and Lakshmi Kammukkil. As ever, our volunteers' work has been vital to the continuation of the network.

Risk Management

The Trustees note their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each quarterly Board meeting.

FINANCIAL REVIEW

Result for the year for the year ended 31 March 2022

The Board of Trustees reports an excess of income over expenditure of £187,116, which will be carried forward to use in 2022/23. This includes Restricted Funds of £42,044, encompassing £5,868 of Bretton Woods Project funds, £22,468 of William and Flora Hewlett Foundation Project funds, and £13,708 of Wellspring Philanthropic Fund Project funds.

Reserves

The accounts show a total Unrestricted Carry Forward to 22/23 of £145,072.

Of this, £74,195 has been designated against core reserves and £16,712 has been designated to a five per cent contingency reserve. The Trustees have agreed that the balance of the Unrestricted Funds, £54,164 can be used in 2022-2023 for operating costs. Funds have been allocated for Secretariat costs, network support and Secretariat core projects.

Reserves Policy

The charity's Reserves Policy is as follows:

GADN is a small organisation dependent on few sources of income; the Trustees therefore decided to set a high level of Core Reserves. Finances are carefully managed through budgeting and monitoring processes, and setting a reserve policy is part of our financial management strategy. The Board monitors the level of reserves held throughout the year and will review this policy and the basis for the level of reserves needed annually.

GADN Reserves Policy has the following aims:

- To cover falls in expected income
- To cover unexpected core operating costs, and costs in the event of closure

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

- To provide a cushion for cashflow management

The Board has committed to maintaining a contingency reserve enough to cover four months core running costs. That translates into £74,195 and the existing designated funds meet that target.

GADN will strive to balance the needs for current expenditure with the need for a reserve. Reserves will only be expended in pursuit of the above aims and as a result of a decision by the Board.

STATEMENT OF TRUSTEE RESPONSIBILITIES

Company law requires the Trustees 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 surplus or deficit of the charitable company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and to 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 take responsible steps for the prevention and detection of fraud and other irregularities.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed: 

Name: Caterina Mansueto

Date: 21 July 2022

On behalf of the Board

GENDER AND DEVELOPMENT NETWORK

Charity Number: 1140272

Company Number: 6975360

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

GENDER AND DEVELOPMENT NETWORK

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GENDER AND DEVELOPMENT NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Charity number	1140272
Company registration number	6975360
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R OBJ
Trustees	Maria Varela-Garrido (appointed 11/01/2021) (resigned 12/10/2021) Disha Sughand Bryony Timms Naana Otoo-Oyorley Saranel Benjamin (resigned 20/07/2021) Lee Webster Daphne Jayasinghe (resigned 12/10/2021) Beverley Duckworth (resigned 07/07/2021) Chiara Capraro Caterina Mansueto Leila Billing (appointed 12/10/2021) Alexander Gough (appointed 12/10/2021) Lata Narayanaswamy (appointed 12/10/2021) Piyumi Samaraweera (appointed 12/10/2021)
Executive director	Jessica Woodroffe
Company secretary	Samantha Streibl (resigned 28/02/2021) Katherine Dean
Accountants	Community360 Winsley's House High Street Colchester Essex CO1 1UG
Bank	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT

GENDER AND DEVELOPMENT NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Gender and Development Network for the year ended 31 March 2022 which are set out on pages three to eight.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 21/7/2022 .

GENDER AND DEVELOPMENT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Donations & legacies	2	61,300	-	61,300	51,000
Income from charitable activities	3	27,241	250,094	277,335	400,288
Other		-	-	-	-
Total incoming resources		88,541	250,094	338,635	451,288
Resources expended					
Charitable activities	4	76,747	355,664	432,411	326,028
Total resources expended		76,747	355,664	432,411	326,028
Net income/(expense) before transfers		11,794	(105,570)	(93,775)	125,259
Transfers between funds		34,798	(34,798)	-	-
Net movement in funds		46,593	(140,368)	(93,775)	125,259
Balances brought forward at 1st April 2021		98,479	182,412	280,891	155,632
Balances carried forward at 31st March 2022		145,072	42,044	187,116	280,891

The notes on pages 5 - 8 form an integral part of these financial statements.

GENDER AND DEVELOPMENT NETWORK

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors and prepayments	11	-	-	-	-
Cash at bank and in hand		266,252		330,982	
		<u>266,252</u>	266,252	<u>330,982</u>	330,982
Creditors:					
Accounts falling due within one year	12	79,136		50,091	
		<u>79,136</u>	79,136	<u>50,091</u>	50,091
Net current assets			187,116		280,891
Net assets			<u>187,116</u>		<u>280,891</u>
Financed by					
Unrestricted funds	13		145,072		98,479
Restricted funds	13		42,044		182,412
			<u>187,116</u>		<u>280,891</u>

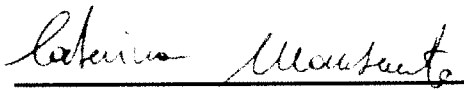
For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

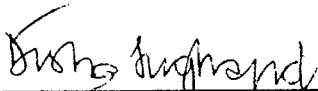
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.

Signed  Date 21 July 2022

Signed  Date 21 July 2022

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

1.5 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Donations & legacies	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
Plan UK	3,500	-	3,500	3,500
Action Aid UK	5,000	-	5,000	5,000
Oxfam GB	7,500	-	7,500	7,500
Christian Aid	2,300	-	2,300	2,000
Water Aid	3,000	-	3,000	3,000
Other	10,000	-	10,000	-
GW Cadbury Trust	30,000	-	30,000	30,000
	61,300	-	61,300	51,000
Total 2021	51,000	-	51,000	
3. Income from charitable activities	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
Grants	1,000	250,094	251,094	375,922
Subscriptions	26,241	-	26,241	24,366
	27,241	250,094	277,335	400,288
Total 2021	26,843	373,444	400,288	
4. Expenditure from charitable activities	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
Publications, learning events & website	-	-	-	923
Members meetings	-	-	-	395
Other	5,814	9,500	15,314	-
Reframe (BWP funded)	-	25,072	25,072	7,457
Reframe (FEMNET funded)	-	4,051	4,051	1,656
HUB project (Hewlett funded)	-	157,987	157,987	158,014
Wellspring	-	48,231	-	-
Safeguarding project	-	-	-	-
Support costs (note 5)	68,738	110,823	179,561	154,817
Governance costs (note 6)	2,195	-	2,195	2,766
	76,747	355,664	384,180	326,028
Total 2021	84,496	241,532	326,028	

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Support costs	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
Staff costs (note 9)	63,862	110,823	174,685	147,357
Recruitment and training	128	-	128	400
Printing, copying, postage and general	96	-	96	221
Equipment	154	-	154	1,558
Core	4,478	-	4,478	5,110
Volunteer expenses and intern fees	20	-	20	-
Network membership fees	-	-	-	172
	68,738	110,823	179,561	154,817
Total 2021	78,150	76,667	154,817	

6. Governance costs	2022	2022	2022	2021
	Unrestricted £	Restricted £	Total £	Total £
Insurance	340	-	340	377
Accountancy services	1,305	-	1,305	1,889
Independent examiner fees	550	-	550	500
	2,195	-	2,195	2,766
Total 2021	2,766	-	2,766	

9. Staff costs	2022	2021
	Total £	Total £
Salaries	157,765	131,584
Freelance staff costs	-	2,175
Employer national insurance	13,253	10,479
Employer pension contribution	3,666	3,119
	174,685	147,357

No staff employees received benefits exceeding £60,000 (2021: Nil)

The average staff employed during the year was 4 (2021: 3)

10. Related parties

There were no related parties during the year.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. Debtors	2022 Total £	2021 Total £
Other debtors	-	-
	<u>-</u>	<u>-</u>

12. Creditors	2022 Total £	2021 Total £
Deferred income	78,586	49,591
Accruals	550	500
	<u>79,136</u>	<u>50,091</u>

13. Statement of funds	Balance at 31 March 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds	<u>60,896</u>	<u>88,541</u>	<u>(76,747)</u>	<u>34,798</u>	<u>107,489</u>
Designated funds	<u>37,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,583</u>
Restricted funds					
HUB project (Hewlett funded)	21,830	203,842	(179,238)	(23,966)	22,468
Reframe (BWP funded)	42,174	30,394	(66,700)	-	5,868
Reframe (Wellspring funded)	106,481	-	(77,306)	(15,467)	13,708
HMG W7 Summit	-	9,500	(9,500)	-	-
Reframe (FEMNET funded)	11,927	6,358	(22,920)	4,635	-
	<u>182,412</u>	<u>250,094</u>	<u>(355,664)</u>	<u>(34,798)</u>	<u>42,044</u>
Total funds	<u>280,891</u>	<u>338,635</u>	<u>(432,411)</u>	<u>-</u>	<u>187,116</u>

14. Analysis of net assets	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	120,516	37,581	108,155	266,252
Other net assets/(liabilities)	(13,025)	-	(66,111)	(79,136)
	<u>107,491</u>	<u>37,581</u>	<u>42,044</u>	<u>187,116</u>

GENDER AND DEVELOPMENT NETWORK

England & Wales - Charity number 1140272

Accounts

GENDER & DEVELOPMENT NETWORK

GENDER AND DEVELOPMENT NETWORK

Company number: 6975360

Registered charity no.: 1140272

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for year ended

31 MARCH 2021

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GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are pleased to present their annual directors' report together with the financial statements for the Gender and Development Network for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and account for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2015).

COMPANY INFORMATION

Registration	Company number: 6975360 Charity number: 1140272
Board of Trustees	The following persons have served as members of the Board during the year and up to the date of this report: Disha Sughand Bryony Timms Naana Otoo-Oyortey Saranel Benjamin Lee Webster Daphne Jayasinghe Beverley Duckworth Chiara Capraro Maria Varela-Garrido Antonella Mancini (until February 2021) Caterina Mansueto (Treasurer from 8 December 2020)
Executive Director	Jessica Woodroffe
Company Secretary	Katherine Dean
Registered office	Gender and Development Network c/o ActionAid 33-39 Bowling Green Lane London EC1R 0BJ
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN8 6WT

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND GOVERNING STATEMENTS

The charitable company brings together expert non-governmental organisations (NGOs), consultants, academics and individuals committed to working together on gender, development and women's rights issues.

Objects

The objects of the charity, as set out in its governing document, are to relieve poverty among women and girls and to promote and protect their health (whether mental, physical, sexual or emotional) by any means the trustees in their absolute discretion choose.

Vision and aims

Our vision is of a world defined by social justice and gender equality: one where women and girls everywhere are able to claim their rights, freed from discrimination and prejudice.

During this year, the Gender and Development Network (GADN) began its new three-year strategy 2020-2023:

Aim 1: To support, enable and constructively challenge members to deliver effectively on gender equality and the rights of women and girls in international development;

Aim 2: To influence and challenge decision makers to promote gender equality and the rights of women and girls;

Aim 3: To contribute to and support global feminist movements;

Aim 4: To build a progressive and effective network that is part of global feminist movements.

Activity planning and public benefit

GADN's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed through the year, referring to the Charities Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

GADN brings together the UK's leading experts on gender and development including staff from NGOs, consultants and individuals. In 2020-21 GADN's membership was made up of 68 organisations and 162 individuals, with members including a range from small women's rights groups to large international development organisations. This is similar the previous year, despite the COVID-19 pandemic. The diverse expertise, knowledge and time provided by our broad membership allows the network to make a significant impact with modest resources. In addition, we continue to receive core funding from member organisations such as ActionAid UK, Christian Aid, Oxfam GB, WaterAid and Plan International UK. In 2020-21, we also received a core funding grant from the G.W. Cadbury Trust. With these contributions, we were able to implement a wide range of activities in support of our strategic aims in 2020-21.

Highlights of 2020-2021

The year saw a number of successes for the Network in promoting gender equality and women's rights, supporting our members to continue to improve their policy and practice in this important area, and ensuring that the views and voices of feminists from the Global South were amplified.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

- As the **Covid pandemic** progressed, GADN supported our members in navigating the crisis and held a webinar enabling members to hear from feminists in the Global South, along with a compilation of resources from southern feminists. We also produced a number of briefings stressing the need for a feminist response to Covid recovery measures and the importance of women's participation and leadership. We also contributed to a joint letter to the Secretary of State.
- GADN's **anti-racism work** has been a priority this year. Amid the Black Lives Matter protests, GADN's Women of Colour Forum wrote a collective statement and recommendations on addressing systemic racism and White supremacy in the UK international aid sector. GADN also held two successful CEO roundtables and pushed for the inclusion of race and decolonisation messages within the Foreign, Commonwealth and Development Office (FCDO) and G7 advocacy. To support this work, GADN have commissioned a briefing on decolonisation and held a session for members to learn more.
- Feminist approaches to **macroeconomics** continue to be a priority for GADN and, with our partner organisation FEMNET, we published a guide to feminist approaches to macroeconomics. GADN also collated some of the proposals for Covid economic recovery emerging from the Global South - the findings of which were then produced as a briefing, another briefing exposed the role of the IMF in promoting austerity measures as part of the recovery. We also started a new project working alongside consultants on commissioning research by women's rights organisations on practical policy proposals as part of the **Covid-19 economic recovery**.
- With the creation of the new **Foreign Commonwealth and Development Office (FCDO)**, GADN proposed ways to ensure gender equality would remain a priority, and held a meeting in July 2020 with Minister Baroness Sugg on *Implementing DFID's Strategic Vision on Gender Equality in the time of COVID-19*. With members, we then opposed the cuts in government aid spending.
- GADN worked extensively on the preparation for the W7 Summit, which we hosted in April 2021 alongside a strong line up of speakers from the Global South. Informed by the W7 Summit we also held numerous meetings with officials calling for the **G7 Summit** – hosted by the UK this year - to include public investment in care services and social protection, more financial commitments on violence against women and girls (VAWG), women, peace and security (WPS) and for women's rights organisations, and strong language on race and decolonisation.
- Supporting our **members** is central to our work and our members meeting included a session on advocacy upcoming opportunities and a briefing on Beijing 2020. Our working groups continue to provide learning space for our members working on particular issues, and outputs included a primer on gender and disability.
- GADN **Working Groups** have been active over the past year, sharing learning and strategy on: VAWG; girls' education; women's economic justice humanitarian issues; gender and disability; women's participation and leadership; programming; and safeguarding. Several engaging events were held, including a number of Working Group members' meetings and a roundtable event with the FCDO, coordinated by the Humanitarian Working Group in collaboration with GAPS and ODI's Humanitarian Policy Group.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Gender and Development Network is a company limited by guarantee, and a registered charity (with effect from 8 February 2011) and is governed by its Memorandum and Articles of Association as amended 4 February 2011.

Recruited and appointment of new Trustees

GADN's Trustees are Lee Webster (incumbent Co-Chair), Disha Sughand (incumbent Co-Chair), Caterina Mansueto (incumbent Treasurer), Maria Varela-Garrido (previous Treasurer), Daphne Jayasinghe, Beverley Duckworth, Bryony Timms, Naana Otoo-Oyortey, Saranel Benjamin, Chiara Capraro and Antonella Mancini (previous Co-Chair).

Trustees that stepped down during the reporting period: Antonella Mancini (February 2021). New Trustees appointed during the reporting period: Caterina Mansueto (appointed 8 December 2021).

Volunteers

This year, GADN has benefitted from a number of volunteers: Holly Wise, Ryanna Ekanem and Hollie Clements. As ever, our volunteers' work has been vital to the continuation of the network.

Risk Management

The Trustees note their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each quarterly Board meeting.

FINANCIAL REVIEW

Result for the year for the year ended 31 March 2021

The Board of Trustees reports an excess of income over expenditure of £280,891, which will be carried forward to use in 2021/22.

Reserves

The accounts show a total Carry Forward of £280,891. This includes Restricted Funds of £182,412, encompassing £42,174 from the Bretton Woods Project funds, £11,927 of FEMNET project funds, £21,830 of William and Flora Hewlett Foundation project funds, and £106,481 of Wellspring Philanthropic Fund Project funds.

£37,583 of the Unrestricted Reserves has been designated to a contingency reserve. The Trustees have agreed that the balance of the Unrestricted Funds, £60,896 can be used in 2021-2022 for operating costs. Funds have been allocated for Secretariat costs, briefings and reports and to implement our priority research areas.

Reserves Policy

The charity's Reserves Policy is as follows:

GADN is a small organisation dependent on few sources of income; the Trustees therefore decided to set a high level of Core Reserves. Finances are carefully managed through budgeting and monitoring processes, and setting a reserve policy is part of our financial management strategy. The Board

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

monitors the level of reserves held throughout the year and will review this policy and the basis for the level of reserves needed annually.

GADN Reserves Policy has the following aims:

- To cover falls in expected income
- To cover unexpected core operating costs, and costs in the event of closure
- To provide a cushion for cashflow management

The Board has committed to maintaining a contingency reserve enough to cover four months core running costs. That translates into £37,583 and the existing designated funds meet that target.

GADN will strive to balance the needs for current expenditure with the need for a reserve. Reserves will only be expended in pursuit of the above aims and as a result of a decision by the Board.

GENDER AND DEVELOPMENT NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEE RESPONSIBILITIES


Company law requires the Trustees 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 surplus or deficit of the charitable company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and to 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 take responsible steps for the prevention and detection of fraud and other irregularities.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed: 

Name: CATERINA MANFREDO

Date: 6 August 2021

On behalf of the Board

GENDER AND DEVELOPMENT NETWORK

Charity Number: 1140272
Company Number: 6975360

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

GENDER AND DEVELOPMENT NETWORK

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GENDER AND DEVELOPMENT NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Charity number 1140272

Company registration number 6975360

Registered Office Gender and Development Network
c/o ActionAid
33-39 Bowling Green Lane
London
EC1R OBJ

Trustees Maria Varela-Garrido
Disha Sughand
Bryony Timms
Naana Otoo-Oyortey
Saranel Benjamin
Lee Webster
Antonella Mancini (resigned 1st February 2021)
Daphne Jayasinghe
Beverley Duckworth
Chiara Capraro
Caterina Mansueto (appointed 8th December 2020)

Executive Director Jessica Woodroffe

Company Secretary Samantha Streibl
Katherine Dean (appointed 1st March 2021)

Accountants Community360
Winsley's House
High Street
Colchester
Essex
CO1 1UG

Bank The Co-operative Bank
P.O. Box 250
Skelmersdale
WN8 6WT

GENDER AND DEVELOPMENT NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of Gender and Development Network for the year ended 31 March 2021 which are set out on pages three to eight.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 28th July 2021

GENDER AND DEVELOPMENT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Donations & Legacies	2	51,000	-	51,000	51,000
Income from Charitable Activities	3	26,843	373,444	400,288	133,879
Other		-	-	-	600
Total incoming resources		<u>77,843</u>	<u>373,444</u>	<u>451,288</u>	<u>185,479</u>
Resources expended					
Charitable activities		84,496	241,532	326,028	140,650
Total resources expended		<u>84,496</u>	<u>241,532</u>	<u>326,028</u>	<u>140,650</u>
Net income/(expense) before transfers		(6,653)	131,912	125,259	44,829
Profit/Loss on disposals of Tangible Assets		-	-	-	-
Transfers between funds		-	-	-	-
Net movement in funds		<u>(6,653)</u>	<u>131,912</u>	<u>125,259</u>	<u>44,829</u>
Balances brought forward at 1st April 2020		105,132	50,500	155,632	110,803
Balances carried forward at 31st March 2021		<u><u>98,479</u></u>	<u><u>182,412</u></u>	<u><u>280,891</u></u>	<u><u>155,632</u></u>

The notes on pages 5 - 8 form an integral part of these financial statements.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

1.5 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Donations	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Plan UK	3,500	-	3,500	3,500
Action Aid UK	5,000	-	5,000	5,000
Oxfam GB	7,500	-	7,500	7,500
Christian Aid	2,000	-	2,000	2,000
Water Aid	3,000	-	3,000	3,000
GW Cadbury Trust	30,000	-	30,000	30,000
	<u>51,000</u>	<u>-</u>	<u>51,000</u>	<u>51,000</u>
Total 2020	<u>21,000</u>	<u>30,000</u>	<u>51,000</u>	

3. Income from charitable activities	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Grants	2,477	373,444	375,922	112,243
Subscriptions	24,366	-	24,366	21,636
	<u>26,843</u>	<u>373,444</u>	<u>400,288</u>	<u>133,879</u>
Total 2020	<u>21,636</u>	<u>112,243</u>	<u>133,879</u>	

4. Expenditure from charitable activities	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Publications, learning events & website	923	-	923	5,005
Members meetings	395	-	395	623
Working group activities	-	-	-	460
Reframe (BWP funded)	-	7,457	7,457	10,284
Reframe (FEMNET funded)	-	1,656	1,656	4,323
HUB project (Hewlett funded)	2,262	155,753	158,014	-
Safeguarding project	-	-	-	1,611
Support costs (note 5)	78,150	76,667	154,817	113,982
Governance costs (note 6)	2,766	-	2,766	4,362
	<u>84,496</u>	<u>241,532</u>	<u>326,028</u>	<u>140,650</u>
Total 2020	<u>33,406</u>	<u>107,244</u>	<u>140,650</u>	

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. Support costs	2021		2021	2020
	Unrestricted £	Restricted £	Total £	Total £
Staff costs (note 9)	70,690	76,667	147,357	112,034
Recruitment and training	400	-	400	910
Printing, copying, postage and general	221	-	221	94
Equipment	1,558	-	1,558	-
Core	5,110	-	5,110	-
Volunteer expenses and intern fees	-	-	-	475
Network membership fees	172	-	172	469
	<u>78,150</u>	<u>76,667</u>	<u>154,817</u>	<u>113,982</u>
Total 2020	<u>31,585</u>	<u>82,397</u>	<u>113,982</u>	

6. Governance costs	2021		2021	2020
	Unrestricted £	Restricted £	Total £	Total £
Insurance	377	-	377	319
Board/advisory group expenses	-	-	-	712
Accountancy services	1,889	-	1,889	2,431
Independent examiner fees	500	-	500	900
	<u>2,766</u>	<u>-</u>	<u>2,766</u>	<u>4,362</u>
Total 2020	<u>1,821</u>	<u>2,541</u>	<u>4,362</u>	

9. Staff costs	2021	2020
	Total £	Total £
Salaries	131,584	97,980
Freelance staff costs	2,175	4,130
Employer national insurance	10,479	7,614
Employer pension contribution	3,119	2,310
	<u>147,357</u>	<u>112,034</u>

No staff employees received benefits exceeding £60,000 (2020: Nil)

The average staff employed during the year was 3 (2020: 2)

10. Related parties

There were no related parties during the year.

GENDER AND DEVELOPMENT NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11. Debtors	2021 Total £	2020 Total £
Other debtors	-	1,181
	<u>-</u>	<u>1,181</u>

12. Creditors	2021 Total £	2020 Total £
Deffered income	49,591	30,000
Accruals	500	-
	<u>50,091</u>	<u>30,000</u>

13. Statement of funds	Balance at 31 March 2020 £	Incoming recources £	Outgoing recources £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds	<u>67,549</u>	<u>77,843</u>	<u>(84,496)</u>	<u>-</u>	<u>60,896</u>
Designated funds	<u>37,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,583</u>
Restricted funds					
HUB project (Hewlett funded)	-	191,321	(169,491)	-	21,830
Reframe (BWP funded)	34,688	48,878	(41,392)	-	42,174
Reframe (Wellspring funded)	-	111,461	(4,980)	-	106,481
Reframe (FEMNET funded)	15,812	21,785	(25,670)	-	11,927
	<u>50,500</u>	<u>373,444</u>	<u>(241,533)</u>	<u>-</u>	<u>182,411</u>
Total Funds	<u>155,632</u>	<u>451,288</u>	<u>(326,029)</u>	<u>-</u>	<u>280,891</u>

14. Analaysis of net assets	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	110,986	37,583	182,412	330,981
Other net assets/(liabilites)	(50,090)	-	-	(50,090)
	<u>60,896</u>	<u>37,583</u>	<u>182,412</u>	<u>280,891</u>