

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	
			404,879		266,252
Creditors:					
Accounts falling due within one year	12	202,249		79,136	
			202,249		79,136
Net current assets			202,630		187,116
Net assets			202,630		187,116
Financed by					
Unrestricted funds	13		170,541		145,072
Restricted funds	13		32,088		42,044
			202,630		187,116

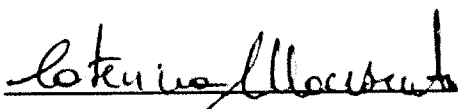
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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.

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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
	43,756	-	43,756	61,300
Total 2022	61,300	-	61,300	

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
	25,163	188,002	213,165	277,335
Total 2022	27,241	250,094	277,335	

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
	84,421	156,986	241,407	432,411
Total 2022	76,747	355,664	432,411	

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

5. Support costs	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 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 Unrestricted £	2023 Restricted £	2023 Total £	2022 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 Total £	2022 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 exceedings £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.

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

11. Debtors	2023 Total £	2022 Total £
Other debtors	550	-
	550	-

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

13. Statement of funds	Balance at 31 March 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds	107,489	68,919	(84,421)	(13,216)	78,771
Designated funds	37,583	-	-	54,187	91,770
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
	42,044	188,002	(156,986)	(40,971)	32,088
Total funds	187,116	256,921	(241,407)	-	202,630

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)
	78,771	91,770	32,088	202,630

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-Oyortey (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

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

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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: 

Name: Caterina Mansueto

Date: 18 July 2023

On behalf of the Board