

GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

England & Wales - Charity number 1141471

Details

Other names GNRD

Status Registered

Legal form Charitable company

Company number [07374358](#)

Registered 2011-04-15

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

Contact

Address c/o Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

Phone 02089777726

Email NICK.ROBERTS@GNDR.ORG

Website www.gndr.org

Activities

Objects: THE PROMOTION OF HEALTH AND SAFETY OF THE PUBLIC GENERALLY BY THE PREVENTION OF AND PROTECTION AGAINST NATURAL DISASTERS

Activities: The GNDR's activities centre around the collaborative action in support of implementing the Hyogo Framework for Action (HFA) including the Views from the Frontline (VFL) initiative which produces reports of progress. The HFA was adopted in 2005 at the World Conference on Disaster Reduction held in Hyogo, Japan, to substantially reduce the loss of lives and livelihoods caused by disasters.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Afghanistan
- Algeria
- Argentina
- Armenia
- Bangladesh
- Benin
- Bolivia
- Brazil
- Burkina Faso
- Burma
- Burundi
- Cambodia
- Cameroon
- Chile
- China
- Colombia
- Comoros
- Costa Rica
- Dominican Republic
- Egypt
- El Salvador
- Eswatini
- Ethiopia
- Fiji
- Georgia
- Guatemala
- Haiti
- Honduras
- India
- Indonesia
- Iran
- Ivory Coast
- Jordan

- Kazakhstan
- Kenya
- Kiribati
- Kyrgyzstan
- Laos
- Lebanon
- Lesotho
- Madagascar
- Malawi
- Malaysia
- Mali
- Mozambique
- Namibia
- Nepal
- Nicaragua
- Niger
- Nigeria
- Occupied Palestinian Territories
- Pakistan
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Rwanda
- Senegal
- Solomon Islands
- South Africa
- Sri Lanka
- Tajikistan
- Tanzania
- The Gambia
- Togo
- Tonga
- Tuvalu
- Uganda

- Uruguay
- Vanuatu
- Venezuela
- Vietnam
- Zambia
- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,465,793	£1,618,066	£272,254	25
2024-03-31	£1,902,346	£1,869,874	£424,527	22
2023-03-31	£1,514,741	£1,812,541	£392,055	21
2022-03-31	£1,730,487	£2,104,732	£689,854	23
2021-03-31	£1,414,357	£2,155,016	£1,064,100	19

Trustees

Name	Role	Appointed
Claire Caroline Tiffen		2020-02-06
Ewout van den Blink		2020-07-23
Marianna Vargas de Freitas Cruz Leite		2024-08-22
Redempta Gatwiri Njeru		2024-08-22
Usha Murli Menon		2021-11-01

Accounts

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisations for Disaster Reduction

Report and financial statements
For the year ended 31 March 2025



Global Network of Civil Society Organisation for Disaster Reduction

Contents

For the year ended 31 March 2025

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	21
Statement of financial activities (incorporating an income and expenditure account)	25
Balance sheet.....	26
Statement of cash flows	27
Notes to the financial statements.....	28

Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2025

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

Mr P. Curran – resigned 31 December 2024
Ms C. Tiffen
Mr I. Farrer – resigned 1 July 2024
Mr E. Van den Blink
Ms U Menon
Ms M Leite – appointed 22 August 2024
Ms R Njeru – appointed 22 August 2024

Key management personnel

Ms G Salaberri Chair of the Global Board – resigned 12 September 2024
Mr Emmanuel Seck Chair of the Global Board – appointed 12 September 2024
Mr M. Concepcion Raba Executive Director

Bankers Barclays Bank UK PLC,
1 Churchill Place,
London E14 5HP

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Trustees' annual report

For the year ended 31 March 2025

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report, together with the audited financial statements, of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 2025. The Trustees confirm that the report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland".

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. At the heart of the growing local, national and international influence of our members are seven guiding principles.

1 Start at the local level

Recognise the local context and understand community perspectives of risk

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2025

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

GNDR's vision is a world in which everyone works together to strengthen the resilience of people most at-risk, and prevent hazards from becoming disasters. GNDR current 5-year strategy, 'Local Leadership for Global Impact' outlines three key objectives on which the network will work together in pursuit of our vision, as follows::

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

Across these goals, our strategy also identifies six drivers of risk which present the most challenging contexts in which we do our work, which are as follows:

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

Achievements and performance

All of GNDR's charitable activities are undertaken to further its charitable purposes for the public benefit. Below is a summary of our main achievements for the year, grouped under the three key objectives of our strategy:

Strategic Goal One

Amplifying Civil Society Voices at COP29's Resilience Hub

At COP29, GNDR took a leading role in curating the Resilience Hub – a dedicated space that brought together climate adaptation, disaster risk reduction, and resilience under one roof. Designed to ensure the voices of civil society are not just heard but central to climate discussions, the hub provided an inclusive platform for grassroots actors, Indigenous leaders, youth, and policymakers to exchange knowledge and influence global decision-making.

The Resilience Hub's programme at COP is built around six 'challenges'. As co-lead of Challenge 6, GNDR partnered with GNDR member Fundación Avina (Panama) to focus on integrating culture and local knowledge into climate policy and practice. This theme came to life through three key events curated and hosted by GNDR:

- *Effective Youth Inclusion for Climate-Resilient Communities* showcased strategies for empowering young people to drive local-level adaptation
- *Resilience Rooted in Tradition* elevated the role of Indigenous knowledge systems in shaping effective and sustainable climate responses
- *Paving the Way for Resilient Solutions* opened the floor to conversations on locally-led philanthropic models that fund community-driven resilience

Each session was designed not just as a panel or dialogue, but as an opportunity to shift power: to ensure those most affected by the climate crisis are at the forefront of shaping its solutions.

This engagement was significant because it mobilised a wide spectrum of civil society actors from across the Global South. The Resilience Hub served as a shared space for learning, alliance-building, and collective advocacy – strengthening the solidarity and visibility of local organisations at one of the most influential climate forums globally.

GNDR's convening power played a critical role in this. By ensuring space – both physical and political – for local leaders to speak directly to power, GNDR helped break down the barriers that often exclude frontline communities from high-level processes. Our facilitation of cross-sector dialogues also laid the groundwork for long-term partnerships between CSOs, donors, and decision-makers.

The Resilience Hub wasn't just a space – it was a statement: that resilience begins at the local level, and that inclusive, locally-led action must be recognised as central to global climate policy.

GNDR's advocacy at COP29 emphasised three key calls to action: ensuring urgent funding for the loss and damage fund, empowering frontline communities with the resources they need for resilience, and amplifying civil society voices in climate policymaking. These messages resonated across various high profile side events, where GNDR members and partners brought critical local perspectives to the global stage. From the official high-level discussion on financing loss and damage at the local level to the ODI Pavilion session showcasing member expertise, GNDR

Trustees' annual report

For the year ended 31 March 2025

successfully highlighted the importance of localised, inclusive and justice-centred climate solutions.

Mobilising Voices, Building Solidarity

In the past year, GNDR's voice grew louder – and so did the voices of our members. For the first time, we launched global public campaigns that brought communities, decision-makers, and advocates together across borders. They centred on two important moments: the International Day for Disaster Risk Reduction (IDDRR) in October 2024 and International Women's Day (IWD) in March 2025.

For IDDRR 2024, we embraced the global theme of *Empowering Young People for a Resilient Future*. Our campaign celebrated the role of youth in shaping risk reduction, highlighting how young leaders from across our network are already influencing policy, innovating solutions, and driving resilience in their communities. Through a series of member-led photo stories, we put the spotlight on lived experiences and local action – reminding the world that empowering the next generation is essential for meeting the targets of the Sendai Framework.

On IWD 2025, we turned our focus to *Accelerating Action* for gender-inclusive disaster risk reduction. Our campaign showcased the leadership of women in risk reduction and resilience-building, while calling on decision-makers to remove barriers that prevent women from participating fully in disaster governance. Through powerful stories, films, and calls to action, we underscored that gender equality is not a side issue – it is central to achieving resilience for all.

Both campaigns embodied the spirit of collaboration, solidarity, and mobilisation of civil society organisations to influence policy and practice. Members across regions engaged in the campaigns by sharing local stories, hosting events, and amplifying messages on their own platforms – demonstrating the strength of a truly global movement united by common purpose.

These first-of-their-kind campaigns for GNDR were more than awareness days – they were moments of mobilisation. Members around the world took to social media, shared personal stories, and engaged with decision-makers, ensuring that the themes of resilience, equity, and inclusion reached far beyond our own networks. Through these campaigns, GNDR demonstrated the power of collective action – turning awareness into advocacy, and advocacy into real momentum for change. By amplifying the voices of those on the front lines of risk, we showed that when civil society stands together, the call for a safer, more equitable world cannot be ignored.

Empowering Civil Society: Local Leadership Academy

At GNDR, we believe that the strength of disaster resilience lies in the hands of local communities. Our Local Leadership Academy is dedicated to strengthening the capacity of civil society organisations to lead and sustain localised, risk-informed development. In 2024, the Local Leadership Academy offered a series of training sessions, workshops, and webinars designed to enhance the skills of CSOs in key areas critical to their effectiveness and sustainability.

Trustees' annual report

For the year ended 31 March 2025

Fundraising training: building financial resilience

From January to March, we partnered with Change the Game Academy to deliver a comprehensive fundraising training programme. This series of combined self-paced modules with live webinars and coaching sessions, equipping our members with the tools and strategies needed to mobilise resources effectively. The training focused on local fundraising techniques, helping CSOs build financial resilience and reduce dependency on external donors.

Policy & Advocacy training: amplifying local voices

In parallel, we conducted a series of policy and advocacy training sessions aimed at empowering CSOs to influence disaster risk reduction policies at local, national, and regional levels. These sessions provided participants with practical skills to engage in policy dialogues, advocate for risk-informed development, and ensure that the voices of communities most at risk are heard in decision-making processes.

Webinars: facilitating knowledge exchange

Throughout the year, we hosted a series of webinars to foster knowledge exchange and collaboration among CSOs. These webinars covered a range of topics relevant to disaster risk reduction and resilience building. [Insert number] webinars were held, addressing subjects such as [Insert topics]. These sessions provided a platform for CSOs to share experiences, learn from experts, and strengthen their networks.

A year of collaboration and solidarity

The activities of the Local Leadership Academy in 2024 reflect GNDR's commitment to our first strategic goal: strengthening the collaboration, solidarity and mobilisation of civil society organisations. By enhancing the capabilities of CSOs in fundraising, policy advocacy, and knowledge exchange, we are fostering a more resilient civil society. Through collaboration and solidarity, we are empowering local actors to lead the way in disaster resilience and risk-informed development.

Civil Society Responds to the East Africa Floods

Torrential rains in early 2024 swept across East Africa with devastating force, leaving over 1.6 million people at risk across Burundi, Ethiopia, Kenya, Somalia, South Sudan and Tanzania. Months of relentless seasonal rains caused rivers to overflow, triggered deadly landslides and submerged entire communities. At least 473 people lost their lives, while hundreds of thousands were displaced from their homes, seeking refuge in overcrowded shelters or makeshift camps.

Indigenous groups like the Endorois in Kenya's Marigat area faced a profound disruption to their daily lives. Families watched as thousands of hectares of farmland vanished beneath rising waters, taking with them livelihoods and homes. In the face of this crisis, civil society organisations led the way in both responding to immediate needs and promoting recovery.

Trustees' annual report

For the year ended 31 March 2025

GNDR members like the Endorois Indigenous Women Empowerment Network (EIWEN) were on the frontlines providing food, temporary shelters, and psychosocial support to those left stranded. They distributed farming tools and livestock to help families rebuild and established learning spaces to ensure children's education could continue. They are now focusing on long-term recovery – advocating for better infrastructure and training communities in disaster preparedness.

Meanwhile, in Kisumu County, as the Nyando River and Lake Victoria overflowed, GNDR member TINADA Youth Action Africa mobilised its Community Resilient Agents. With radio broadcasts and social media, they alerted residents in flood-prone areas, saving lives even before the waters rose. Now, as the community grapples with displacement and trauma, TINADA's efforts extend beyond immediate aid. They provide psychosocial support and empower survivors to face future risks with greater confidence and unity.

The story was similar in Burundi, where Lake Tanganyika's historic water levels left nearly 48,000 people homeless. GNDR member Works and Faith Mission (WFM) swiftly addressed the crisis, delivering educational supplies and constructing hygiene facilities to curb the threat of cholera. Partnering with local committees, they reached over 13,000 people, offering a sense of solidarity in the face of despair.

In Ethiopia, the Pastoralist in Action Development Organisation (PIADO) distributed cash vouchers and integrated health services for vulnerable families. In Somalia, the Formal Education Network for Private Schools (FENPS) turned disaster into opportunity by establishing learning centres and school farms, ensuring that even displaced children could maintain their education.

The scale of the disaster overwhelmed resources, yet the dedication of local CSOs was a lifeline. These stories of resilience underline the urgent need for more flexible funding and direct support for local actors. GNDR is empowering our members by advocating for more targeted and flexible funding, while enhancing members' visibility and capabilities.

Strategic Goal Two

Localising Early Warning Systems

In 2024, GNDR took an important step towards making early warning systems and anticipatory action truly locally-led with the launch of our new project, *Localising Early Warning Systems and Anticipatory Action through CSOs*. The project is designed to strengthen the ability of civil society organisations to lead preparedness efforts – ensuring that communities most at risk are not only recipients of alerts, but active shapers of the systems that deliver them.

The UN's Early Warnings for All initiative aims to ensure that everyone on Earth is protected by early warning systems by 2027. Achieving this ambitious goal requires not only technological solutions, but also systems that are trusted, accessible, and actionable for communities on the frontline of risk.

Trustees' annual report

For the year ended 31 March 2025

For too long, early warning systems have been developed and managed at national or international levels, often without fully considering the needs, capacities, and realities of the people who rely on them most. This can result in warnings that arrive too late, are communicated in inaccessible formats, or fail to trigger the resources and actions needed to protect lives and livelihoods.

Our approach puts local actors at the centre – recognising that effective early warning and anticipatory action depends on trust, local knowledge, and community ownership.

This year the project reached its first major milestone: the completion of a global survey capturing the perspectives of our members throughout the world who are working on disaster risk reduction. The survey explored:

- The accessibility and inclusivity of existing early warning systems
- How warnings translate into timely, locally relevant action
- The barriers CSOs face in influencing or operating these systems
- The effects of poor risk governance mechanisms on early warning systems
- Opportunities to make anticipatory action more responsive to local priorities

The findings highlight recurring challenges – such as limited community engagement in design, gaps in last-mile communication, and insufficient funding for local actors to act on warnings – alongside innovative local practices that demonstrate the potential of community-led approaches.

Looking ahead, GNDR will use this evidence to guide the next stages:

- Regional learning exchanges to share experiences and solutions
- Supporting the development of a Strategic Roadmap for Localising Early Warning Systems by our partners, REAP
- Global advocacy to influence policy and financing, ensuring localisation principles are embedded in national and international early warning frameworks

By starting with evidence from the ground, this project will help ensure that global ambitions like EW4All are realised in practice – building systems where early warnings consistently lead to early, effective, and community-driven action.

Localising Loss and Damage: Frontline Voices Driving Climate Finance Justice

At COP29 in Baku, GNDR hosted a pivotal session titled “Localising Loss and Damage: Local Voice in Climate Finance” at the Climate, Peace and Transboundary Resilience pavilion. It was here that GNDR member-leaders from the global south – Zakir Md. Hossain (Krisoker Sor (Farmers' Voice) – Bangladesh), Marie Therese Seif (Human Environmental Association for Development (HEAD) – Lebanon), Azmat Khan (Foundation for Rural Development – Pakistan), and Gloria Kasang Bulus (Bridge That Gap Initiative – Nigeria) – each brought deeply personal accounts of how climate-induced disasters are affecting their communities.

Trustees' annual report

For the year ended 31 March 2025

Zakir spoke of children's role in protecting vital water resources, while highlighting how limited capacity, resources, and government support hinder sustainable solutions. Marie Therese shared how climate change and conflict are compounding water scarcity in Lebanon, pushing both farmers and displaced communities to the brink. Azmat offered hope, presenting a nature-based solution combining scientific and traditional knowledge to curb flooding in Pakistan. Gloria brought a gender lens, shedding light on the disproportionate burden borne by women and youth in contexts of loss and damage.

This session was a tangible embodiment of what localisation means: shifting the narrative from abstract policy to lived experience – and from distant decision-making to grassroots leadership. It underscored that Loss and Damage is not just a technical term, but a reality defined by disrupted livelihoods, fragile food systems, and eroded social fabrics.

It was significant because it made visible the stories and solutions that are too often overlooked in global climate finance debates. It highlighted the diversity of contexts and needs across regions – from water security in conflict zones to ecosystem-based flood defences – while showing that local actors already hold many of the solutions.

By curating this session, GNDR was championing localisation in action. By centring frontline voices in global climate finance forums, GNDR pushed for community-driven solutions and financing mechanisms that truly respond to local needs. This aligns with our call for accessible, flexible, and equitable support for communities bearing the heaviest burdens.

The urgency of this approach is validated by broader climate finance discourse. Despite the operationalisation of the Loss and Damage Fund, pledges at COP29 were far below what's needed – only a fraction of what communities demand to address irreversible and compounding climate impacts. Loss and Damage continues to receive limited attention in global negotiations – despite its critical importance for vulnerable populations.

In this context, GNDR's COP29 session stands out as a crucial intervention – reframing Loss and Damage not as a supplement to adaptation or mitigation, but as a central pillar of climate justice. It challenged global actors to match finance with urgency and demonstrated that localisation isn't a technical fix – it's a political commitment to shift power and resources to those who best understand the risks they face.

Urban Living Labs in Action

In 2024, GNDR launched its Urban Living Laboratories guide – a practical, community-led approach to co-creating solutions in urban and displacement-affected areas.

Urban communities are often highly diverse, with residents from different cultural, social, and economic backgrounds. Unlike many rural areas, they tend not to be closely knit. Urban Living Labs aim to bring these heterogeneous groups together to identify the underlying stresses they face, deliberate on solutions to mitigate risks, and co-develop local strategies for resilience. The

Trustees' annual report

For the year ended 31 March 2025

process places multi-stakeholder perspectives at the forefront, while also engaging experts to train, guide and support communities during the implementation of agreed priorities.

This approach came to life in Gumbo Sherikat, a densely populated neighbourhood in Juba, South Sudan, home to a large number of internally displaced persons. Here, the challenges were complex and overlapping: fragile housing, food insecurity, poor access to services, and a chronic lack of income opportunities.

GNDR's local member organisation, Reach Out South Sudan, worked with the community to pilot the Urban Living Lab model. Through facilitated dialogue and participatory assessments using our *Views from the Frontline* methodology, residents identified their top priorities and proposed practical, locally driven solutions.

What followed was transformative. Several income-generating groups were established and supported through business training, entrepreneurship workshops, and Village Savings and Loan Associations (VSLAs). These community groups not only built new skills, but created networks of mutual support – ensuring that financial gains were reinvested in others.

The results were tangible:

- James, once struggling, developed a thriving small business and gained financial independence
- Alice's involvement in a VSLA enabled her to send her children back to school
- Suzan, who had previously been reliant on aid, is now running a small enterprise

These changes reflect the core purpose of Urban Living Labs: placing displaced people at the centre of decision-making and creating the conditions for long-term, community-led resilience. It's not just about addressing urgent needs – it's about unlocking local potential.

GNDR's role was critical in bridging the gap between grassroots insight and systemic change. By promoting participatory methodologies and advocating for the inclusion of displacement-affected communities in national development policies, GNDR ensured that local solutions were not only relevant, but recognised.

The Urban Living Labs guide is now publicly available and serves as a roadmap for NGOs, civil society organisations, and policymakers aiming to localise humanitarian and development responses. Gumbo Sherikat is just one example of how, with the right tools and trust, displaced communities can chart their own path to recovery and resilience.

Strategic Goal Three

Advocating for Risk-Informed Development

In 2024, GNDR took bold steps to embed risk-informed development at the heart of global decision-making – most notably through its participation in the High-Level Political Forum (HLPF) and the Summit of the Future.

These platforms are designed to track and influence global progress on the Sustainable Development Goals and reform multilateral systems. Yet, they often overlook a critical truth: development that is not informed by the realities of risk – be it climate, conflict, economic or gender-based – will continue to fail the communities most affected.

One moment that challenged this was the intervention of José Ramón Ávila, Executive Director of GNDR member ASONOG (Honduras), during the high-level sessions at HLPF. Representing civil society and frontline communities, José posed a challenge to decision-makers:

“Are member states truly ready to listen to the community, to start with the local perspective?”

He painted a clear picture of risk in his home country, Honduras – where the interplay of poverty, disaster, and gender inequality continues to push communities into deeper vulnerability. José declared that “poverty still has the face of women,” and called for an urgent shift in how we approach resilience: not through top-down plans, but by elevating local knowledge and leadership.

José connected local realities to global frameworks like the Sendai Framework for Disaster Risk Reduction, linking these to the 2030 Agenda and showing how community-led, risk-informed development must be the path forward.

GNDR's role in enabling this intervention was key. We have worked with ASONOG to strengthen their analysis, sharpen advocacy messages, and connect their work to wider global narratives. We also advocated for civil society access to high-level spaces – spaces where grassroots voices are too often excluded.

At the Summit of the Future, we continued this work. Through side events, stakeholder consultations, and collective messaging, our network made the case that resilience cannot be built through fragmented approaches. It must be risk-informed, locally-led, and centred on long-term sustainability.

By bridging the gap between local action and global influence, GNDR ensured that José's words – and the communities he represents – were not only heard, but listened to.

Our HLPF member-led Call to Action:

1. Listen to communities
2. Meaningfully engage civil society in the implementation and monitoring of the SDGs for risk-informed development
3. Invest at the local level
4. Empower women leaders
5. Strengthen risk-informed development and governance in conflict affected states
6. Meaningfully involve children and youth in the monitoring and implementation of the SDGs
7. Integrate inclusion across all levels. Transition from seeing inclusion as a standalone topic

Regional DRR Platforms in Africa, Asia and Europe

In 2024, GNDR's secretariat and our members played an important leadership role in three pivotal regional platforms on disaster risk reduction: the Africa Regional Platform for DRR, the Europe & Central Asia Regional Platform for DRR, and the Asia-Pacific Ministerial Conference on DRR. Across these events, we championed our strategic goal of risk-informed development, ensuring civil society perspectives shaped regional agendas and pushed locally-led resilience forwards.

Africa: Building Inclusive, Connected DRR Governance

At the Africa Regional Platform in Windhoek, Namibia, we took the lead in launching the Africa CSO Working Group on DRR, a space to bridge national planning with grassroots priorities. We emphasised the integration of displacement and disability considerations into DRR strategies and highlighted the importance of the Humanitarian-Development-Peace (HDP) nexus, drawing on our locally-led approaches to strengthen resilience governance. We also highlighted how early warning systems must be trusted, equitable, and tied to anticipatory action. Finally, we represented civil society in the drafting committee of the final declaration of the platform where we made sure that CSOs' views and priorities were taken into consideration.

Europe & Central Asia: Steering early warnings dialogue

At the Europe & Central Asia Regional Platform, we represented CSO perspectives during the Stakeholders Roundtable. We also co-organised the Early Warnings for All Multi-Stakeholder Forum alongside UNDRR – reinforcing early warning systems (EWS) as vital to risk-informed development. It convened governments, civil society, technical experts, academia and private sector to outline the economic and cascading risks of disasters in the region, the role different actors play in ensuring a fully operational, inclusive and end-to-end EWS and the need to dovetail anticipatory actions to early warning systems.

Asia-Pacific: From Simulation to Strategy

At the Asia-Pacific Ministerial Conference on DRR in Manila, Philippines, we hosted sessions that brought lived-experience into early warning and anticipatory action and resilient recovery debates. Highlights included:

Trustees' annual report

For the year ended 31 March 2025

- Organisation of a session for the Early Warning for All Multistakeholder Forum on “Voices from the Ground” – a simulation, illustrating how diverse community actors – mothers, youth, people with disabilities, elderly, men and fully trained CSOs – receive and respond to early warnings; and the need to ensure that early warning systems and anticipatory actions are inclusive and localised;
- Co-organisation of another session for the Early Warning for All Multistakeholder Forum with IFRC, which tackled communication, accessibility, and leveraging social media for inclusive alerts;
- Representing CSOs voices during the Asia Pacific Resilient Recovery Dialogue and underscoring the need to recognise and leverage the strengths of CSOs
- An Ignite Stage presentation: *Resilience Rising: The Triple Nexus in Cox's Bazar* where we presented a case study from our *Locally Led Humanitarian Solutions* project.

Impact: Local links, regional leverage

These collective interventions made two things clear: development must be locally rooted – it can only be effective when driven by the communities facing threats, the realities of the risks they face – and connected across local, national, and regional levels – it can only be sustainable when firmly embedded in regional decision-making and policy.

In Africa, our work catalysed inclusive DRR governance. In Europe and Central Asia, we positioned early warnings as a linchpin for resilience. In Asia-Pacific, we brought the voices and actions of communities into high-level strategy through experiential dialogue and local accountability.

As the Sendai Framework moves into its final stretch, GNDR's regional engagements ensure that development is not only informed by risk, but shaped by the people most affected.

Rebuilding Resilience in Nepal

The Anandaban Trauma Centre, which was built in the wake of the earthquakes that struck Nepal in 2015, proved its resilience in the face of disaster in September last year when deadly monsoon rains hit the Kathmandu valley.

The landslides that ensued caused widespread destruction, displacing families and claiming lives. However, the Trauma Centre withstood the devastation and continued to provide an essential lifeline for medical care during the crisis. Its robust seismic design and reinforced structure proved invaluable, serving the local community at a time when healthcare access was more critical than ever.

The Trauma Centre is part of the wider Anandaban Hospital complex, located on a forested slope in Lele, Kathmandu. The hospital is a flagship leprosy hospital that serves 8,000 leprosy sufferers and general patients in the community each year. Built in 1957, the hospital was unable to withstand the high-magnitude earthquakes in 2015 and many of its buildings suffered significant damage, rendering them structurally unsafe and leaving the hospital's ability to provide emergency care severely limited.

Trustees' annual report

For the year ended 31 March 2025

In response to the 2015 disaster, The Leprosy Mission UK enlisted the help of GNDR member, Article 25, the UK's leading humanitarian architectural NGO renowned for its expertise in seismic design, to assess the damage and develop a plan for the hospital's redevelopment. The initiative led to the design and construction of the Trauma Centre, which would also function as an A&E department, essential for responding to future earthquakes.

Led by Article 25, the design team – which included leading seismic design engineers – developed a robust and resilient building plan using a reinforced concrete frame with brick infill walls, adhering to and exceeding Nepali seismic safety standards. Despite numerous challenges during construction – including the Covid-19 pandemic, border closures and severe weather conditions – the team successfully completed the project. Their unwavering commitment to safety and resilience ensured the Trauma Centre's continued operation during the disaster.

The Trauma Centre now provides a comprehensive range of medical services, including emergency care, operating theatres and a maternity unit, while supporting ongoing research and treatment of leprosy. The project's successful completion and resilience during the recent crisis stand as a testament to the strong collaboration between Article 25, The Leprosy Mission UK and their partners.

Following the success and durability of this building, the plan is for Article 25 to work on designing a new Mycobacterial Research Laboratory for the hospital, continuing its commitment to enhancing healthcare infrastructure in Nepal.

Specialising in disaster risk reduction, Article 25 tackles challenges in regions vulnerable to earthquakes, extreme weather and unreliable power supplies. As the climate crisis exacerbates environmental risks, its expertise becomes increasingly important in mitigating the impact of these unpredictable events.

Financial review

Income and Expenditure

The results for the year, as disclosed on page 25 show income of £1,465,793 (2023–24: £1,902,346) and expenditure of £1,618,066 (2023–24: £1,869,874), giving a net deficit of £152,273 (2023–24 surplus of £32,472). Year end reserves totalled £272,254 (2023–24: £424,527), of which unrestricted reserves comprised £329,320 (2023–24: £326,679) and restricted reserves a deficit of £57,065 (2023–24: surplus of £97,848).

Reserves Policy

GNDR's reserves policy is to maintain a minimum of three months' secretariat expenditure (defined as staff and overhead costs) in reserves to meet contractual and legal obligations, with a target set at six months.

Based on GNDR's 2025–26 budget, total salaries and overhead costs are £945,555, so three months' expenditure represents £236,389. At £329,320, unrestricted reserves at the year-end represent in excess of four month expenditure, and therefore well in line with our policy. Unrestricted reserves increased slightly during the year, from £326,679 to £329,420, and GNDR has also taken actions to reduce its core cost base following the unexpected termination of the Locally-led Humanitarian Solutions (LLHS) project, funded by USAID (see section below). As a result of these actions, together with the securing of additional funding in the current year, GNDR expects to maintain a similar level of unrestricted reserves for the foreseeable future.

Principal Funding and Going Concern

As the calendar year 2025 progresses, GNDR finds itself in a considerably more healthy financial position than the one in which it found itself earlier on in the year.

The announcement of a “stop work order“ on all of USAID's existing grants, leading eventually to the termination of our Locally Led Humanitarian Solutions project, GNDR's largest ever grant, left us with no option other than to undertake a major resource allocation, leading to a reduction of staffing levels by a third in order to save costs. We also took the decision not to extend the lease on our UK office, with all staff working from home. As a result GNDR now has a significantly lower cost base, with these changes giving a reduction of our annual core operating costs of approximately £265,000.

Simultaneously to these change coming into effect, GNDR's funding pipeline started to show a significant upturn. Existing donors, including SDC and BRC, pledged additional funding on top of what they were already providing. Grants were secured with two new trust and foundations donors, L'Oreal and Lloyds Register Foundation, with both projects grants starting in September. Modest amounts of unrestricted income were received from various organisations and individuals. Finally, SDC and Sida, both of whom have made significant contribution to our core costs over a number of years, have pledged to provide us with new funding when the additional grants come to an end, in March 2026.

Whilst the overall value of the new grants is smaller than that of USAID, they do have other advantages, notably that the compliance requirements are often much more simple than those of large institutional donors and the payment terms are in some cases more favourable from a cash flow perspective. Furthermore, the level of income required to meet our existing costs is now lower, due to the reduction in our cost base referred to above. As a result, GNDR is extremely confident in its ability to remain as a going concern in the immediate future. Furthermore, whilst

the overall funding situation in our sector continues to be a challenging one, we believe that GNDR is strategically well placed to meet these challenges for the foreseeable future.

Fundraising Statement

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

Plans for the future

As noted above, the calendar year 2025 is the final year of GNDR's existing strategy, and as a result we have scheduled two major pieces of work in the remaining part of year.

- An evaluation of the 2020–2025 strategy. Work on this began in July and is scheduled for completion by the end of September.
- The development of a new five year strategy for 2026–2030. This is scheduled to be completed by the end of December.

In terms of our workplan for the year, we will be focussing on the following six objectives::

1. Promote mobilisation of CSOs by enabling effective spaces for participation, sharing knowledge, good practices and lessons learned.
2. Empower members through the Local Leadership Academy.
3. Generate evidence-based knowledge across all risk drivers, to capture the lived realities of frontline communities.
4. Position civil society as a key stakeholder in decision making for localised risk reduction and risk informed development by coordinating an all of society approach in global frameworks across all levels.
5. Continue to expand our institutional funding, while decisively pushing forward the diversification of our fundraising through new partnerships with private donors, especially Trust & Foundations.
6. Show the network's impact, through a strong monitoring and evaluation framework and an ambitious communication strategy, to promote localised and risk-based development, elevate member organizations' visibility, and empower at-risk communities to voice their needs effectively.

Structure, governance and management

Constitution

GNDR is registered as a charitable company limited by guarantee and was incorporated on 13 September 2010. It is also a UK charity, registered with the Charity Commission for England and Wales on 15 April 2011

GNDR was officially launched in Geneva during the Global Platform for Disaster Risk Reduction in June 2007. The network is the largest international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

The executive leadership of the secretariat ensures trustees receive induction and training, using a checklist initially introduced in 2018, with further modifications since.

Organisational structure and decision making

The Board of Trustees is responsible for governance, and for ensuring the charity meets its charitable objects. Full details of GNDR's governance structures and processes are outlined in its governance manual, first published in October 2018 and most recently updated in 2024.

The Global Board is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of member representatives, one of whom is appointed as the Chair. A Chair is elected for a period of two years, and may serve for a second two-year term if re-elected, after which they are not eligible to stand again. The current Chair of the Global Board is Emmanuel Seck, who was elected in September 2024. The Global Board has 2 Independent Members and 11 regional representatives who are elected by their respective regional members. Meetings are held quarterly, either via teleconference, or periodically face-to-face.

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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

Trustees' annual report

For the year ended 31 March 2025

Secretariat

The day-to-day coordination and management of GNDR is carried out by a secretariat team, approximately half of whom are UK based and the other half based across our three primary regions, namely Asia, Africa and Latin America. The secretariat sits under the leadership of the Executive Director, who was appointed in February 2023 and oversees a senior leadership team (SLT) of eight people. As of 30 September 2025, GNDR employed 9 UK-based staff, all working from home following the decision not to renew the lease on the former UK office, which expired in August.

Three Regional Leads for Asia, Africa and Latin America are based in India, Togo and Panama respectively, with an additional Regional Co-ordinator in Indonesia and other project based staff based in these locations, under the overall authority of a Head of Programmes, also based in India. Regional staff either work at home, or in the offices of local GNDR members, under a hosting arrangement. As of 30 September 2025, GNDR employed a total of 11 regionally-based staff.

Arrangements for setting pay

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

The setting of the Executive Director's salary scale and annual increase, if applicable, is the responsibility of the Trustees, in consultation with the finance and audit working group.

Proposals for annual cost-of-living increases are prepared by Secretariat management each year and submitted to the Trustees for approval.

Risk management

In order to manage risk, GNDR maintains a comprehensive and detailed risk register, which identifies the major strategic and operational risks faced by the organisation. These are grouped by risk category, including legal and regulatory compliance, governance-related, external factors, operational, HR, technological, financial and reputational risks.

To manage these and other risks, the risk register is monitored regularly and where necessary, updated to reflect changes to the risk level and identify actions deemed necessary to mitigate against the risk. The register is reviewed by the Senior Leadership Team once a month, at the quarterly Finance and Audit Working Group meeting, and at the bi-annual meetings of the Board of Trustees.

Trustees' annual report

For the year ended 31 March 2025

Any risks which score as critical on the register are immediately notified to the Trustees and Global Board, and thereafter tracked on an ongoing basis to ensure the necessary actions are put in place.

The Trustees and Global Board have assessed the major risks to which the GNDR is exposed, in particular those related to its operations and finances, and are satisfied that systems and procedures are in place to minimise exposure to the major risks. The main risks facing the organisation at present are financial, in particular the organisation's reliance on funding from institutional grants, which are short term and restricted in nature. GNDR has mitigated against this risk by investing in fundraising capacity, by seeking to grow and diversify other streams of fundraising, including trusts, foundations and via consortia, and by applying strict controls around budgeting and cash flow management.

Statement of responsibilities of the trustees

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware

Trustees' annual report

For the year ended 31 March 2025

- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 3 (2024:3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

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

The directors' annual report has been approved by the directors on 30 September 2025 and signed on their behalf by

Ewout van den Blink

Chair

Redempta Njeru

Treasurer

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2025, which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)
06 October 2025
for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from charitable activities:							
Grants	2	-	1,463,153	1,463,153	-	1,890,347	1,890,347
Other	3	2,640	-	2,640	11,999	-	11,999
Total income		2,640	1,463,153	1,465,793	11,999	1,890,347	1,902,346
Expenditure on charitable activities:							
Charitable activities							
Strengthening CSO collaboration	4	-	1,367,062	1,367,062	-	1,659,954	1,659,954
Promoting localisation	4	-	108,743	108,743	-	167,840	167,840
Seeking risk informed development	4	-	142,261	142,261	-	42,079	42,079
Total expenditure		-	1,618,066	1,618,066	-	1,869,874	1,869,874
Net (expenditure) / income for the year	6	2,640	(154,913)	(152,273)	11,999	20,473	32,472
Net movement in funds		2,640	(154,913)	(152,273)	11,999	20,473	32,472
Reconciliation of funds:							
Total funds brought forward	14	326,679	97,848	424,527	314,680	77,374	392,055
Total funds carried forward		329,319	(57,065)	272,254	326,679	97,848	424,527

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

Balance sheet

Company no. 7374358

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Debtors	11	259,952		282,690	
Cash at bank and in hand		79,342		234,326	
		<u>339,294</u>		<u>517,016</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(67,040)		(92,489)	
Total current and net assets			<u>272,254</u>		<u>424,527</u>
The funds of the charity:	15a				
Restricted income funds			(57,065)		97,848
Total unrestricted funds			329,319		326,679
			<u>272,254</u>		<u>424,527</u>

Approved by the trustees on 30 September 2025 and signed on their behalf by

Ewout van den Blink

Redempta Njeru

Chair

Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Cash flows from operating activities				
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(152,273)		32,472	
Decrease / (increase) in debtors	22,738		(97,651)	
(Decrease) / increase in creditors	(25,449)		57,025	
Net cash used in operating activities	(154,984)		(8,154)	
Change in cash and cash equivalents in the year	(154,984)		(8,154)	
Cash and cash equivalents at the beginning of the year	234,326		242,480	
Cash and cash equivalents at the end of the year	79,342		234,326	

Analysis of cash and cash equivalents

	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025 £
Cash at bank and in hand	234,326	(154,984)	-	79,342
Total cash and cash equivalents	234,326	(154,984)	-	79,342

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Statutory information

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

The registered office address is c/o Sayer Vincent, 110 Golden Lane, London EC1Y 0TG

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following bases which are an estimate, based on direct cost, of the amount attributable to each activity.

- Strengthening CSO Collaboration	53%
- Promoting localisation	21%
- Striving for risk informed development	27%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

h) Fixed assets

Capital items with a purchase cost of £5,000 or more, and a useful life of five years or more, are classified as fixed assets. The value of such items at the end of the year is Nil (2024-25: Nil)

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

Grants payable are made to third parties in furtherance of the charity's objectives. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2025

2 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
BHA MDS (United States Government)	-	14,452	14,452	-	296,278	296,278
BHA LLHS (United States Government)	-	573,175	573,175	-	599,084	599,084
SDC (Swiss Agency for Development and Co-operation)	-	308,452	308,452	-	312,891	312,891
BMZ (German Government)	-	8,441	8,441	-	271,433	271,433
SIDA (Swedish Government)	-	365,347	365,347	-	379,477	379,477
DKH (German Government)	-	94,333	94,333	-	27,272	27,272
BRC/FCDO (UK Government)	-	21,277	21,277	-	-	-
ZOVU	-	2,395	2,395	-	-	-
UNDRR	-	49,645	49,645	-	-	-
EU Horizons	-	25,636	25,636	-	3,912	3,912
Total income from charitable	-	1,463,153	1,463,153	-	1,890,347	1,890,347

3 Other income

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Foreign exchange differences	-	-	-	6,631	-	6,631
Other	2,640	-	2,640	5,368	-	5,368
	2,640	-	2,640	11,999	-	11,999

Notes to the financial statements

For the year ended 31 March 2025

4a Analysis of expenditure (current year)

	Charitable activities			Governance costs £	Support costs £	2025 Total £	2024 Total £
	Strengthening collaboration of CSOs £	Promoting localisation £	Striving for risk informed development £				
Staff costs (Note 7)	1,089,638	-	-	-	-	1,089,638	1,070,493
Direct charitable activities costs	142,092	55,697	72,864	-	-	270,653	640,566
Fixed office costs	-	-	-	-	174,437	174,437	131,489
Finance charges	-	-	-	-	1,251	1,251	126
Auditor's remuneration	-	-	-	13,200	-	13,200	26,088
Other costs	-	-	-	68,887	-	68,887	1,112
	<u>1,231,730</u>	<u>55,697</u>	<u>72,864</u>	<u>82,087</u>	<u>175,688</u>	<u>1,618,066</u>	<u>1,869,874</u>
Support costs	92,236	36,154	47,298	-	(175,688)	-	-
Governance costs	43,096	16,892	22,099	(82,087)	-	-	-
Total expenditure 2025	<u>1,367,062</u>	<u>108,743</u>	<u>142,261</u>	<u>-</u>	<u>-</u>	<u>1,618,066</u>	
Total expenditure 2024	<u>1,659,954</u>	<u>167,840</u>	<u>42,079</u>				<u>1,869,874</u>

Notes to the financial statements

For the year ended 31 March 2025

4b Analysis of expenditure (prior year)

	Charitable activities			Governance costs £	Support costs £	2024 £
	Strengthening collaboration of CSOs £	Promoting localisation £	Striving for risk informed development £			
Staff costs	1,070,493	-	-	-	-	1,070,493
Direct charitable activities costs	448,476	153,585	38,505	-	-	640,566
Fixed office costs	-	-	-	-	131,489	131,489
Finance charges	-	-	-	-	126	126
Auditor's remuneration	-	-	-	26,088	-	26,088
Other costs	-	-	-	1,112	-	1,112
	1,518,969	153,585	38,505	27,200	131,615	1,869,874
Support costs	116,839	11,814	2,962	-	(131,615)	-
Governance costs	24,146	2,441	612	(27,200)	-	-
Total expenditure	1,659,954	167,840	42,079			1,869,874

Notes to the financial statements

For the year ended 31 March 2025

5 Grant making

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

	Unrestricted £	Restricted £	2025 £	2024 £
Cost				
YEU - Indonesia	-	30,427	30,427	1,622
Nari Maitree - Bangladesh	-	-	-	13,763
ASONOG - Honduras	-	12,636	12,636	-
CDP - Philippines	-	29,744	29,744	-
CASE - Côte d'Ivoire (Ivory Coast)	-	11,564	11,564	-
Church World Service - Japan	-	16,983	16,983	-
ONG CREDEL - Benin	-	11,248	11,248	-
A.F.P.D.E - Congo	-	10,872	10,872	-
ASEDE - Guatemala	-	11,799	11,799	-
Janathakshan - Sri Lanka	-	-	-	1,831
Foundation for Rural Development- FRD - Pakistan	-	6,819	6,819	-
Total	-	142,092	142,092	17,216

There was an increase in grants made to member organisations in 2024-25 compared to 2023-24, but the increase was lower than anticipated due to the suspension of the BHA LLHS grant in January 2025, following the Presidential Order made by the US government.

6 Net expenditure / (income) for the year

This is stated after charging:

	2025 £	2024 £
Auditor's remuneration (excluding VAT)		
Statutory audit	11,000	11,000
Other services	30,700	16,200
Operating lease expenses	39,932	39,932

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

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	809,480	789,178
Consultant costs	127,690	124,941
Severance costs	13,995	-
Social security costs	57,007	79,220
Other forms of employee benefits / pension costs	81,467	77,154
Total	1,089,638	1,070,493

Notes to the financial statements

For the year ended 31 March 2025

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

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

	2025 No.	2024 No.
£60,000 - £69,999	1	1
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	1

The total employee benefits (including pension contributions) of the key management personnel were £110,976 (2024: £107,704).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Expenses incurred by trustees relating to attendance at meetings of the trustees totalled £368.48 (2024: £nil)

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 25 (2024: 22).

9 Related party transactions

There are no related party transactions to disclose for this financial year (2024: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties (2024: none).

10 Taxation

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

11 Debtors

	2025 £	2024 £
Prepayments	16,860	5,558
Accrued grants	243,093	277,132
	<u>259,952</u>	<u>282,690</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	13,710	10,547
Accruals	53,330	81,942
	<u>67,040</u>	<u>92,489</u>

Notes to the financial statements

For the year ended 31 March 2025

13 Pension scheme

For UK staff the company makes contributions on a monthly basis to a UK pension fund based on a fixed percentage rate of gross income. For non-UK staff, GNDR makes an equivalent payment on top of basic salary. The company has no other pension commitments.

The pension cost charge paid by the company during the year totalled £81,467 (2024: £77,154).

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	329,319	(57,065)	272,254
Net assets at 31 March 2025	329,319	(57,065)	272,254

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	326,679	97,848	424,527
Net assets at 31 March 2024	326,679	97,848	424,527

15a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Restricted funds:					
BHA MDS (United States Government)	-	14,452	14,452	-	-
BHA LLHS (United States Government)	88,819	573,175	700,816	-	(38,822)
SDC (Swiss Agency for Development and Co-operation)	-	308,452	308,452	-	-
BMZ (German Government)	-	8,441	8,441	-	-
DEVCO (EU)	(18,243)	-	-	-	(18,243)
Sida (Swedish Government)	-	365,347	365,347	-	-
EU Horizons	-	25,636	25,636	-	-
DKH	27,272	94,333	121,605	-	-
BRC/FCDO (UK Government)	-	21,277	21,277	-	-
ZOVU	-	2,395	2,395	-	-
UNDRR	-	49,645	49,645	-	-
Other Income	-	-	-	-	-
Total restricted funds	97,848	1,463,153	1,618,066	-	(57,065)
Total unrestricted general funds	326,679	2,640	-	-	329,319
Total funds	424,527	1,465,793	1,618,066	-	272,254

The narrative to explain the purpose of each fund is given at the foot of note 15b below.

Notes to the financial statements

For the year ended 31 March 2025

15b Movements in funds (prior year)

	At 2 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
BHA MDS (United States Government)	62,315	296,278	358,593	-	-
BHA LLHS (United States Government)	17,838	599,084	528,104	-	88,819
SDC (Swiss Agency for Development and Co-operation)	-	312,891	312,891	-	-
BMZ (German Government)	-	271,433	271,433	-	-
DEVCO (EU)	(18,243)	-	-	-	(18,243)
Sida (Swedish Government)	15,464	379,477	394,941	-	-
EU Horizons	-	3,912	3,912	-	-
DKH	-	27,272	-	-	27,272
Total restricted funds	77,374	1,890,347	1,869,874	-	97,848
Total unrestricted general funds	314,680	11,999	-	-	326,679
Total funds	392,054	1,902,346	1,869,874	-	424,527

16 Purposes of restricted funds

Restricted funds represent individual grants from various institutional donors. All of these grants are secured for the purpose of furthering GNDR's strategic objectives. Some target specific risk areas, for example the BHA LLHS project focussed on the specific risks for communities adversely affected by a combination of conflict and climate change. Others are more focussed on strengthening the network as a whole, for example the grants from Sida and SDC. Further details by project are as follows:

BHA MDS (United States Government)

In 2020 the Office for Disaster Assistance (OFDA) changed its name to the Bureau for Humanitarian Affairs (BHA). In September 2020 GNDR started a three year project entitled "Making Displacement Safer" (MDS), looking at locally-led solutions for improving the lives of displaced people in urban areas. The project was subsequently extended to a new end date of 30 April 2024

BHA LLHS (United States Government)

In December 2022 GNDR started a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA), entitled "Locally-Led Humanitarian Solutions" (LLHS), looking at building resilience in fragile communities affected by both conflict and climate change. The total value of the project is 5.9 million US Dollars. This grant also funded the cost of our 2024 Global Summit. The grant was suspended in January 2025 following a Presidential Order of the US President.

16 Purposes of restricted funds (continued)

SDC (Swiss Agency for Development and Cooperation)

Since April 2013 SDC have been making a regular annual contribution to support GNDR in the strengthening of the network and the outworking of its global strategy. In 2021 SDC signed a new four year grant with effect from 1 April 2021, for a total amount of 1.4 million Swiss Francs.

BMZ (German Government)

In 2021 GNDR secured funding from the German Federal Ministry for Economic Cooperation and Development (BMZ) to fund its 2020-2025 five year strategy, titled Local Leadership for Global Impact (LLGI). The grant was secured via a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe (DKH). The agreement was signed for three years with effect from 15th January 2021, for a total amount of 1,284,460 Euros. The end date was subsequently extended to 30 April 2024.

DEVCO (EU)

In August 2018 DEVCO funded a three year project to increase the resilience to disasters of communities in 48 countries through eco-system based disaster risk reduction, otherwise known as the Views from the Frontline (VFL) project. GNDR was subsequently granted a one year no-cost extension to August 2022 to complete the work. The project was completed in August 2022, but there is still a balance owing by the donor on the project, which GNDR expects to be reimbursed in due course, subject to the outcome of the contingent liability detailed in note 18.

Sida (Swedish Government)

In March 2022 Sida made a new grant of 20 million Swedish Krona to support GNDR's work programme to the end of March 2026. This grant covers the cost of selected specific activities each year, such as GNDR's local leadership academy (LLA) and the development of its Community Platform, as well as a contribution to its salaries budget and other essential operating costs

EU Horizons

In April 2022, as part of a 26-member consortium, GNDR secured a grant from EU Horizons to build early warning systems to cope with climate extremes. The project is for four years starting from 1 October 2022, and GNDR's share of the grant is 162,500 Euros. The grant is being administered through UK Research and Innovate (UKRI), a public body set up following the UK's exit from the EU.

DKH

On 6 March 2024 GNDR signed a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe, with a total value of 400,000 Euros, for women-led anticipatory actions on climate change, to build resilience in Indonesia and the Philippines. The grant period is from 1 February 2024 to 31 January 2026

BRC/FCDO

In August 2024 GNDR secured funding from the British Red Cross for a project entitled "Localising early warning systems and anticipatory actions through civil society Organisations (CSOs)". The original source of the funding is FCDO. The project runs to the end of December 2025

ZOVU

This represents a small grant to fund travel expenditure related to the work of the UN's stakeholder engagement mechanism (SEM). See note below

UNDRR

This represents a grant to administer the work of UNDRR's stakeholder engagement mechanism (SEM). The grant ran from 1 August 2024 to 28 February 2025.

Notes to the financial statements

For the year ended 31 March 2025

17 Operating lease commitments payable as a lessee

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

	Property 2025 £	2024 £
Less than one year	16,966	39,932
One to five years	-	14,113
Over five years	-	-
	16,966	54,045

18 Contingent liability

GNDR has recognised income and expenditure in previous years from one funder, and there may be contingent liabilities relating to this project. In November 2021, the donor, the European Commission, commissioned auditors to review years one to three of GNDR's Views from the Frontline (VFL) project. This is a standard contractual requirement included in all of their grant agreements. The auditors produced a final report indicating findings of potentially ineligible expenditure to the Commission. GNDR disputes these findings of ineligibility, and in July 2023 provided to the Commission supporting documentation to justify the expenditure. In November 2023, the EC responded with a revised figure for ineligible expenditure, but this remains substantially different from GNDR's estimate, and the Commission has since suspended their request for a reclaim, pending their conducting an audit of the final year of the project (2021-22), plus a "re-audit" of the transactions under dispute from years 1 to 3. The audit of the final year of the project took place from 19 to 23 May 2025 and the report is expected in October. The timetable for completing the re-audit of the costs from 2018-2021 is still to be communicated. At this point GNDR is unable to make a reliable estimate of the financial impact, if any, of this issue.

19 Legal status of the charity

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

Accounts

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisation for Disaster Reduction

Report and financial statements

For the year ended 31 March 2024

Global Network of Civil Society Organisation for Disaster Reduction

Contents

For the year ended 31 March 2024

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	21
Statement of financial activities (incorporating an income and expenditure account)	25
Balance sheet	26
Statement of cash flows	27
Notes to the financial statements	28

Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2024

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

Mr P. Curran
Ms C. Tiffen
Mr I. Farrer – resigned 1 July 2024
Mr E. Van den Blink
Ms U Menon
Ms M Leite – appointed 22 August 2024
Ms R Njeru – appointed 22 August 2024

Key management personnel

Ms G Salaberri Chair of the Global Board – resigned 12 September 2024
Mr Emmanuel Seck Chair of the Global Board – appointed 12 September 2024
Mr M. Concepcion Raba Executive Director

Bankers Barclays Bank UK PLC,
1 Churchill Place,
London E14 5HP

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Trustees' annual report

For the year ended 31 March 2024

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report, together with the audited financial statements, of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 2024. The Trustees confirm that the report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland".

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. As of 14 June 2024, GNDR totalled 1,872 full member organisations in 130 countries or territories, up from 1,730 in May 2023. At the heart of the growing local, national and international influence of our members are seven guiding principles.

1 Start at the local level

Recognise the local context and understand community perspectives of risk

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2024

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

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

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

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

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

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

Trustees' annual report

For the year ended 31 March 2024

Catalyst

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

Capacity strengthener

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

Convenor

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

Thought leader

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

Amplifier

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

Reporter

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

Achievements and performance

All of GNDR's charitable activities are undertaken to further its charitable purposes for the public benefit. Below is a summary of our main achievements for the year, grouped under the three key objectives of our strategy:

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

We must continuously re-energise and harness the commitment and dynamism that members bring to the work they do.

1. Global Summit for Disaster Risk Reduction 2024

In February, 180 participants from 60 countries across the globe came together in Nairobi for our Global Summit for Disaster Risk Reduction 2024. The three-day event was a unique opportunity for the DRR community to network, learn about the latest challenges and solutions in risk reduction, and build new partnerships for localisation.

Trustees' annual report

For the year ended 31 March 2024

The event brought together sector leaders and innovators, predominantly from the Global South, who work in disaster risk reduction and resilience building. It provided a space for participants to network, share, innovate, collaborate, and create partnerships for action and advocacy on new and emerging issues in anticipatory action, climate change adaptation and DRR.

The agenda was packed with a wide variety of collaborative sessions, featuring speakers from over 30 countries. Together, we discussed community owned and led disaster risk reduction, risk-informed development, and ways to build resilience and facilitate localisation. We learnt about the importance of data – and its need to be fully inclusive. We discussed an ‘all of society approach’ to meet the Sendai targets. We considered the challenges faced by displaced communities in urban areas as part of the Making Displacement Safer Cookbook launch. And through a series of powerful films, we saw up-close the risks faced by communities on the frontline and their actions to build resilience.

The vital role of communities and civil society in shaping national and international policy was at the forefront of the conversation. In each session members from Colombia and Togo, India and Cameroon, Uruguay and Yemen, Kyrgyzstan and Jordan, Kenya and the Philippines, and everywhere in between, shared their knowledge, experience and commitment with one another.

This inspiring and collaborative event would not have been possible without the engagement and commitment of GNDR members and participants, and the generosity of our donors who supported the Summit. Together, we amplified the network’s impact and aim of building resilience and preventing hazards from becoming disasters.

2. Championing local leadership on the global stage

We represented our network at key global forums, reaffirming our dedication to amplifying the voices of civil society and local communities.

Our participation at both the High-Level Meeting (HLM) on the Mid-Term Review of the Sendai Framework and the High-Level Political Forum (HLPF) provided crucial opportunities to influence global disaster risk reduction (DRR) and sustainable development agendas.

HLM served as a vital platform for assessing progress towards global DRR goals. For GNDR, this event was instrumental in ensuring that the perspectives of those most at risk from disasters were included in global policy discussions. Our delegation championed the advocacy messages developed by our members during the Mid Term Review process, calling for governments to commit to localised DRR strategies.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2024

During HLM, we participated in multiple panel discussions. GNDR's Regional Lead for Africa, Adessou Kossivi, moderated a session where we emphasised the need to integrate DRR into humanitarian and peace-building efforts, particularly in countries facing complex crises.

Our Executive Director, Marcos Concepcion Raba, highlighted the importance of a whole-of-society approach to DRR, stressing the role of civil society in mobilising stakeholders and strengthening local capacities.

GNDR members also made significant contributions during panel discussions and side events. Dr. Manu Gupta of SEEDS India underscored the need to enhance communities' adaptive capacity to manage risks effectively. Ireen Ng'ambi from Tenvelo shared success stories from Eswatini, illustrating the positive impact of locally led DRR initiatives. Meanwhile, Tanjir Hossain, former GNDR National Focal Point for Bangladesh, emphasised the importance of collaboration with affected communities to develop informed and effective solutions.

The Political Declaration adopted by delegates at HLM took important steps towards recognising the need for increased DRR investment. It reflected many of our calls to action, including the adoption of a whole-of-society approach and the acknowledgment of local knowledge and expertise.

At HLPF, we continued to advocate for the essential role of civil society in achieving the Sustainable Development Goals (SDGs). Our involvement in a side event organised by the UNDRR Stakeholder Engagement Mechanism (SEM) – *The Importance of Disaster Risk Reduction to Achieve Sustainable Development – What can we learn from the Midterm Review of the Sendai Framework?* – highlighted the importance of integrated approaches to DRR, sustainable development, and climate action. We reiterated that these strategies must prioritise local communities, ensuring their active participation in global decision-making processes.

As a global network we remain committed to creating a world where societies work together to strengthen the resilience of people most at-risk of disasters and prevent hazards from turning into catastrophes.

Together, we stand united to support the UN system and member states to fast-track the implementation of the Sendai Framework and ensuring that risk-informed development is at the heart of achieving the global goals.

3. Asia-Pacific Members Spotlight Series

In 2023, we took a significant step to strengthen collaboration among our members in the Asia-Pacific region by launching the Member Spotlight series. This initiative is part of our ongoing

Trustees' annual report

For the year ended 31 March 2024

commitment to empowering civil society organisations (CSOs) and amplifying their critical role in disaster risk reduction.

The Member Spotlight series was designed as a quarterly webinar programme, providing our members with the opportunity to share their frontline experiences, exchange knowledge, and discuss emerging challenges in disaster risk reduction. In collaboration with our regional partners – the Asian Disaster Reduction and Response Network (ADRRN) and the Asian Disaster Preparedness Center (ADPC) – as well as our members, we successfully brought together a diverse range of voices and perspectives.

Each webinar began with a broad presentation to establish the context and key concepts of the topic at hand, followed by case studies showcasing practical applications from across the region. Throughout the year, we hosted four webinars that covered a range of critical topics:

1. **Anticipatory Action in Practice:** We explored how at-risk communities and local organisations can most effectively benefit from anticipatory actions, focusing on proactive strategies to mitigate disaster impacts.
2. **Curating Localisation (two-part webinar):** These sessions delved into whole-of-society approaches to disaster risk reduction, highlighting the importance of local partnerships, community-based financing, nature-based and technology-driven solutions, innovation, and the role of indigenous communities.
3. **Early Warning and Early Action:** This webinar emphasised the importance of effective early warning dissemination and inclusive, gender-responsive, forecast-based early actions to protect vulnerable populations.

The series featured 12 speakers from our member and partner organisations, and provided a valuable platform for sharing insights at the regional level, reinforcing our belief that collaboration is key to building resilience and reducing disaster risk.

Through the Member Spotlight series, we continue to champion the voices of local organisations, ensuring they are able to share their knowledge and experience at the regional level and beyond. By fostering collaboration, solidarity, and mobilisation among CSOs, we are committed to building a stronger, more resilient global network capable of responding to the growing number of hazards communities face.

Goal 2 – Champion a localisation movement – Communities most at risk must be enabled to participate, influence and take decisions on risk-informed development.

1. Empowering marginalised women through Locally Led Humanitarian Solutions

Our *Locally Led Humanitarian Solutions* project, funded by USAID, represents a transformative approach to addressing the intertwined challenges of climate change, conflict, and gender inequality. The project spans 11 countries in Africa, Asia and Latin America, each facing unique but severe challenges related to climate change, conflict, and social inequality. These regions include some of the most fragile contexts globally, where the effects of climate change are compounded by ongoing conflicts and deeply rooted gender disparities.

We are working with our members in each of the 11 countries. They have conducted baseline assessments which reveal that each of the countries involved, except Benin and Côte d'Ivoire, face High to Very High risks according to the INFORM Risk Index. Countries like Iraq, the Democratic Republic of Congo (DRC), and Yemen are particularly vulnerable, with significant risks of epidemics, floods, earthquakes, and other natural disasters.

Cox's Bazar, Bangladesh, is one of the world's most vulnerable locations. The risks faced by communities are not only environmental but also deeply social. The area is prone to severe flooding and other climate-related hazards, which disproportionately affect women and marginalised communities. These challenges are further exacerbated by the ongoing conflict and displacement issues within the region.

Nari Maitree, a Bangladeshi organisation committed to empowering marginalised women, is one of our members implementing this project. Khaled Bin Yousuf, Director of Programs at Nari Maitree, emphasises the importance of this initiative: "The *Locally Led Humanitarian Solutions* project aligns with Nari Maitree's mission by empowering marginalised women in Cox's Bazar, enhancing local capacities to address climate change and humanitarian needs. This approach fosters sustainable, inclusive solutions, amplifying the voices of those most affected."

The baseline assessments also highlighted the intricate nexus between risk, conflict, and gender inequality. Six of the countries involved in the project – Yemen, Armenia, DRC, Iraq, Pakistan, and Colombia – are classified as high-risk for human-caused hazards, including ongoing and projected conflicts. The Global Peace Index scores for these countries are alarmingly high, indicating a significant level of societal unrest and insecurity.

Gender inequality is another critical issue identified in the assessments. Eight of the 11 countries rank among the lowest in the world for gender equality. Pakistan, DRC, Iraq, and Yemen are particularly concerning, with severe disparities that hinder the participation and empowerment of

Trustees' annual report

For the year ended 31 March 2024

women in these regions. Even countries with relatively better scores, such as Bangladesh, Colombia, and Honduras, have seen a decline in gender equality over the past year.

To address these challenges, the project focuses on empowering local civil society organisations and enhancing their capacities to develop sustainable, locally led strategies. In the initial phase, we've selected six partners to work directly with communities, starting with surveying nearly 4,880 members in each country to understand their specific needs and vulnerabilities. We will train local partners in thematic approaches such as localisation, PESTLE analysis, and the humanitarian–development–peace nexus. By equipping local organisations with these tools, the project will build resilience from the ground up, ensuring that solutions are not only effective but also sustainable.

It represents a significant step forward in addressing the complex challenges faced by communities in fragile contexts like Cox's Bazar. By focusing on the empowerment of marginalised women and building local capacities, this project will pave the way for more resilient, inclusive, and sustainable communities.

2. Climate Knowledge Exchange Visits

To understand how knowledge and practices from communities at the frontline of the climate crisis can be used to plan for complex disasters, we organised 10 knowledge exchange visits between local civil society organisations (CSOs) and academic researchers.

The visits saw local CSOs and expert facilitators meet with communities actively managing the impact of climate change, to consolidate knowledge on how they understand climate change in their contexts, and how they are coping with its effects. They were designed to document and amplify local practices in environmental management and climate adaptation, ensuring that the voices and experiences of those most affected are heard at all levels of decision-making.

Visits took place in Benin, the Dominican Republic, El Salvador, India, Indonesia, Kiribati, Tunisia, Uganda, Uruguay and Zimbabwe. The findings in the subsequent report – *“The Sun is falling”: evidence of how local practices are mitigating and adapting to climate change, and what more can be done* – reaffirmed what we have long believed: local communities possess deep, invaluable insights into their environments and the climate risks they face.

In Kiribati, for instance, residents have developed innovative techniques to manage the impact of rising sea levels on freshwater supplies. In Zimbabwe, farmers are using traditional agricultural practices to adapt to erratic rainfall, conserving soil moisture and protecting crops.

Similarly, in Indonesia, coastal communities are implementing mangrove restoration projects to protect against storm surges and erosion, while in El Salvador, local leaders have devised early

warning systems for landslides, integrating traditional knowledge with modern technology to save lives.

However, our research also highlighted a concerning gap. Despite their critical knowledge, 84% of local actors reported being excluded from assessing threats, preparing policies, and planning actions to mitigate climate risks. This exclusion diminishes the effectiveness of broader climate policies, which too often overlook the practical, on-the-ground knowledge that these communities offer.

We are using the findings to advocate for more inclusive policy-making processes. We believe that national and global climate strategies must incorporate the insights and practices of local actors if they are to be truly effective. The evidence we've gathered feeds into international frameworks such as the Sustainable Development Goals, the Sendai Framework, and the Paris Agreement – frameworks that call for inclusive approaches but often fall short on delivering genuine localisation.

Our goal is to influence global climate policies, urging governments to take more decisive action to address the challenges of climate change, particularly for those who are most at risk of disaster. By amplifying the voices of local communities, we aim to drive forward solutions that are not only effective but also sustainable and reflective of the needs of those on the frontlines.

We are committed to ensuring that local communities – armed with resilience, resourcefulness, and a deep understanding of their environments – are at the heart of global efforts to tackle climate change.

3. Transforming Disaster Resilience with Local Leadership

Our groundbreaking and recently concluded project, Local Leadership for Global Impact (LLGI), has significantly boosted disaster resilience in high-risk communities worldwide. By enhancing disaster planning capacities, promoting locally led strategies, and advocating for systemic changes, the project has empowered communities to strengthen their own resilience.

A central component of the project was the development of a multilingual Risk-Informed Development guide. This resource was used to train GNDR members around the world. Through a series of 13 Regional Advisory Group (RAG) meetings and 39 National Coordination Meetings (NCMs), CSOs were equipped with the skills needed to lead disaster preparedness efforts in their communities.

A key focus of the project was empowering women, with 79 women joining the global pilot programme. Of these, 41 successfully completed the training, and five went on to train an additional 45 women in their communities. Judith Mbarushimana, a participant from Rwanda, spoke highly of the program's impact: "This mentorship program has improved my negotiation

Trustees' annual report

For the year ended 31 March 2024

skills and opened new opportunities. I'm inspired to mentor other women, especially those in poor conditions, to support them in climate change response training.”

We prioritised locally led disaster planning in high-risk communities by developing a Local Climate Projections guide, which is available in five languages. In Mozambique, Madagascar, and Malawi, six workshops led to the creation of 58 community-developed contingency plans. These plans, covering topics such as community action plans and micro-grant management, were developed with the support of DKH and its partners, ensuring that local communities had the tools they needed to prepare for and respond to disasters.

The project also facilitated significant international collaboration and advocacy efforts. Ten climate scientists visited 19 at-risk communities resulting in the publication of two academic papers. The summary paper titled *“The Sun is Falling”: Evidence of how local practices are mitigating and adapting to climate change, and what more can be done*, highlighted the seven key findings and underscored the value of learning from local practices and community voices.

GNDR's involvement extended to major international forums, including the Global Platform for Disaster Risk Reduction (GPDRR), where we contributed to key sessions, delivered side events and shared the voices of communities at risk of displacement. LLGI enabled our participation in COP26, COP27, and COP28 which further extended our advocacy efforts, including an online seminar on advocacy skills designed to help CSOs influence decision-makers.

A comprehensive toolkit and guide for Local Leadership in Anticipatory Action (LLAA) has been developed and is now available on the GNDR website in English, Spanish, French, and Portuguese. The resource is designed to empower CSOs to engage with communities and local actors, playing a crucial role in establishing mechanisms for anticipatory action at scale.

LLGI's achievements demonstrate the power of local leadership in addressing global challenges. As at-risk communities continue to face an increasing number of hazards, the lessons and tools developed through this project will play a critical role in building a more resilient future.

Goal 3 Strive for risk-informed development – Sustainable development can only be achieved when local risk is fully understood.

1. COP28 – GNDR members call for climate action

We were proud to represent the network at COP28 where we called for decision-makers to give greater attention to loss and damage, climate finance and adaptation, inclusivity and risk-informed development.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2024

We remain in a climate crisis. Global temperatures, sea levels and the frequency of extreme weather events continue to rise. Local communities at the frontline of climate change, especially those in the Global South, continue to pay the greatest share of the costs – and disproportionately so. Against this backdrop, a GNDR delegation of Secretariat staff and members joined decision-makers in Dubai in November 2023 to move the needle on climate action.

Ahead of the negotiations, we co-developed our COP28 Call-to-Action with members from across the globe. With the collective force of the world's largest network of civil society organisations behind it, our members called for policymakers and negotiators to:

1. Listen to and engage with the communities at the frontline of the climate crisis
2. Enhance the engagement of civil society to strengthen effective climate actions at local and global levels
3. Increase allocation of financial resources at the local level
4. Promote inclusion of local to global levels of climate change decision-making
5. Mainstream climate and disaster risk-informed development into national planning and Official Development Assistance (ODA)
6. Strengthen climate and disaster risk reduction efforts in fragile and conflict-affected settings
7. Operationalise a Loss and Damage Fund that meets the needs of those affected by climate change and disasters
8. Preserve and restore ecosystems and biodiversity as resources to reduce disasters and limit the impact of crises

For COP28, we were able to increase our presence and influence both in terms of member engagement and the number of side events conducted compared with COP27. Throughout the negotiations, GNDR members championed loss and damage, localisation, and the voices from the frontline of climate risk.

Our delegation either led, coordinated, or spoke in a total of 16 side events, which were opportunities to highlight our Call-to-Action while having specific focus on issues including loss and damage, climate finance, the role of data, anticipatory action and early warnings, and risk communication.

GNDR staff and members participated in a number of critical discussions on the funding mechanisms for loss and damage. At a side event moderated by the United Nations Environment Programme, Adessou Kossivi, our Regional Lead for Africa and Climate Change Lead, along with GNDR member Joshua Amponsem, the founder of the Green Africa Youth Organization, and GNDR

Global Board member, Emmanuel Seck, highlighted the need for localisation and inclusivity to be the guiding principles of the Santiago Network.

GNDR members were once again at the forefront of a separate side event which provided the space for a wide range of non-state stakeholders to share their experiences and knowledge, and discuss the current progress of the operationalisation of the Santiago Network.

Ghada Ahmadein, GNDR board member and Technical Coordinator of the Arab Network for Environment and Development (RAED), highlighted the escalating exposure and vulnerability of communities in the Arab region to various hazards which result in both stresses and shocks that significantly impact daily lives. Hasina Razfindrakoto, GNDR member and Operations Manager from SAF/FJKM, shared that, in terms of Loss and Damage, we need to strengthen local structures with the required tools and provide space to hear the voices of the community.

The operationalisation of the Loss and Damage Fund was one of the signature achievements of COP28. The fund is designed to compensate developing countries for the impact of climate-induced disasters. While the Fund's establishment marked clear progress, the mobilised funds represent only 0.2% of the yearly requirement.

COP28 raises doubt on the global community's ability to handle the immediate challenges posed by climate change. As the world struggles to cope with the mounting effects of climate change, it is clear that future conferences must prioritise and deliver urgent, practical initiatives to protect the planet for future generations. As we look forward to COP29 in Baku, GNDR and our members will continue to come together to hold member states accountable.

2. Launching the Making Displacement Safer Cookbook

In September 2020, 11 GNDR network members from 11 countries embarked on a three-year journey to explore ways to make displacement in urban settings safer, build community resilience, and avoid further displacement.

Through interviews with 4,900 displaced people and 150 governments and CSOs, this project, *Making Displacement Safer*, sought to understand firsthand the threats displaced populations face, the solutions to building resilience, and the barriers to those solutions.

The findings from this research were synthesised into the *Making Displacement Safer* cookbook, a compilation of best practices and lessons learned by GNDR members throughout the three-year project. The purpose of the cookbook is to strengthen the capacities of civil society organisations to address the challenges of disaster risk in urban displacement contexts.

The number of people forcibly displaced has increased every year for the past 12 years. While some are able to return home a few days after an evacuation, others may not be able to return for months, years, or ever, as their homes have been destroyed or remain unsafe.

Many displaced people end up in informal settlements in urban areas, exposing them to other risks, particularly if they settle in hazard-prone, deprived areas of cities and their peripheries.

Trustees' annual report

For the year ended 31 March 2024

Displaced people face many challenges: they may be unaware of risks in their new location, unable to access basic services if they are not formally recognised, lack strong social networks, be excluded from decision-making, confronted with discrimination, face language and cultural barriers, and may be unable to access economic opportunities in their new locale. These displacement-related challenges increase their risk of becoming displaced a second or even multiple times.

The cookbook was officially launched at our Global Summit for Disaster Risk Reduction 2024. Prior to the launch, a series of regional learning events were conducted in Asia, Africa, and Latin America and the Caribbean to discuss and critically assess the research findings and empower participants with knowledge and strategies to address displacement and build resilience.

The cookbook stands as a testament to the power of collaboration. It has brought together diverse constituencies to tackle the cascading and compounding risks faced by displaced communities. It distils key principles for building resilience in displaced communities, and we believe these principles will not only inform advocacy efforts at the national and international levels but will also support grassroots initiatives, empowering civil society to make a tangible difference at the community level.

Financial review

Income and Expenditure

The results for the year, as disclosed on page 25 show income of £1,902,346 (2022-23: £1,514,741) and expenditure of £1,869,874 (2022-23: £1,812,541), giving a net surplus of £32,473 (2022-23: deficit of £297,799). Year end reserves totalled £424,527 (2022-23: £392,055), of which unrestricted reserves comprised £326,679 (2022-23: £314,680) and restricted reserves £97,848 (2022-23: £77,375).

Reserves Policy

GNDR's reserves policy is to maintain a minimum of three months' secretariat expenditure (defined as staff and overhead costs) in reserves to meet contractual and legal obligations, with a target set at six months.

Based on GNDR's 2024-25 budget, total salaries and overhead costs are £1.246 million, so three months expenditure represents approximately £311,500. At £326,679, unrestricted reserves at the year-end are therefore slightly above the three months' minimum. There has been a slow but steady increase in unrestricted reserves in recent years; five years ago they totalled £221,897, so there has been an increase of 47% since that point. This has been achieved by careful budget management and strict control over core operating costs, including recruitment of staff. Given the challenging funding environment in which GNDR operates, we believe a similar approach is appropriate for the immediate future, until such time as we are able to diversify our funding sources more widely and secure a higher level of unrestricted income.

Principal Funding and Going Concern

In December 2022, we secured our largest ever grant, a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA) worth US\$5.9 million, to work in the humanitarian "nexus" of conflict and climate change, as well as funding the cost of our 2024 Global Summit. We also have ongoing multi-year grants from long-term donors SDC and Sida (the governments of Switzerland and Sweden respectively), and have also secured trust funding from our German partner DKH as well as smaller grants from EU Horizons and UNDRR. These grants mean we have sufficient funding to cover our cash flow for the next 12 months and beyond.

More recently we secured a grant from FCDO, via REAP, part of the International Committee of the Red Cross (ICRC), to enable GNDR to work in partnership with REAP on a 10 year project aimed at scaling to scale up early warning systems (EWS). We continue to submit proposals to targeted donors and we have a number of other projects in the funding pipeline, either in the process of being finalised or already submitted, awaiting a decision. In conclusion, whilst the overall funding situation in our sector continues to be a challenging one, we believe that GNDR is strategically well placed to meet these challenges, and therefore very confident of GNDR remaining a going concern.

Fundraising Statement

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

Plans for the future

In May 2023, GNDR engaged in an external evaluation, to assess our overall performance against the strategy at the midway point of implementation, and to facilitate a learning process. Since then, the Secretariat and the Global Board have worked together to review the evaluation results and discuss strategies that will contribute effectively to the realisation of our strategic objectives and goals. This has culminated in the preparation of our business plan for 2024–25, which identifies the following priorities:

- Prioritise areas of change, focusing on the six risk-drivers, through a decentralized process.
- Evolve the funding model.
- Boost a more integrated approach to DRR.
- Increase local support and collaboration.
- Refine and fortify governance arrangements.

Based on the priorities established, and considering the budgetary constraints, GNDR intends to focus on strengthening collaboration at the regional and national level, in order to accelerate the agenda of localisation and risk informed development with members, partners and key stakeholders.

This will be achieved by pursuit of the following objectives in the year 2024–25:

Trustees' annual report

For the year ended 31 March 2024

1. Promote mobilisation of CSOs by enabling effective spaces for participation, sharing knowledge, good practices and lessons learned. (Goal 1)
2. Empower members through training and capacity building, especially through Regional Cross Learning exchanges. (Goals 1, 2, and 3)
3. Generate evidence-based knowledge across all risk drivers, while implementing programs/projects to capture the lived realities of frontline communities. (Goals 1, 2 and 3).
4. Position civil society as a key stakeholder in decision making and demonstrate that CSOs have an important role in coordinating an all of society approach to global decision making on risk reduction and risk-informed development. (Goals 2 and 3)
5. Continue to expand our institutional funding, while decisively pushing forward the diversification of our fundraising through new partnerships with private donors, especially Trust & Foundations (an "enabling" goal)
6. Show the network's impact, through a strong monitoring and evaluation framework and an ambitious communication strategy, to promote localised and risk-based development, elevate member organizations' visibility, and empower at-risk communities to voice their needs effectively. (enabling goal)
7. Continue to (1) uphold high standards of financial accountability and (2) strengthen in house talent and work culture to become a high performing team. (enabling goal)

Structure, governance and management

Constitution

GNDR is registered as a charitable company limited by guarantee and was incorporated on 13 September 2010. It is also a UK charity, registered with the Charity Commission for England and Wales on 15 April 2011.

GNDR was officially launched in Geneva during the Global Platform for Disaster Risk Reduction in June 2007. The network is the largest international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

The executive leadership of the secretariat ensures trustees receive induction and training, using a checklist introduced in February 2018 and updated successfully since as new trustees have been recruited.

Organisational structure and decision making

The Board of Trustees is responsible for governance and for ensuring the charity meets its charitable objects. Full details of GNDR's governance structures and processes are outlined in its

Trustees' annual report

For the year ended 31 March 2024

governance manual, (first published in October 2018).

The Global Board is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of member representatives, one of whom is appointed as the Chair. A Chair is elected for a period of two years, and may serve for a second two-year term if elected, after which they are not eligible to stand again. The current Chair of the Global Board is Emmanuel Seck, who was elected in September 2024. The Board has 2 Independent Members and 11 regional representatives who are elected by their respective regional members. Quarterly teleconferences and periodic face-to-face meetings are held by the Global Board.

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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

Global and regional hubs

The day-to-day coordination and management of GNDR is carried out by a secretariat team comprising of the UK based Global Hub and regional offices in Latin America, Africa and Asia. The secretariat sits under the leadership of the Executive Director, who was appointed in February 2023. As of 31 March 2024, the UK hub had eleven staff members and is based in an office at 8, Waldegrave Road, Teddington, Middlesex TW11 8HT, UK, under a leasehold contract.

Three Regional Leads for Asia, Africa and Latin America are based in India, Togo and Guatemala respectively, with additional Regional Co-ordinators in Kenya and Indonesia and other project based staff based in these and other locations, under the overall authority of a Head of Programmes, also based in India. Regional staff either work at home, or in the offices of local GNDR members, under a hosting arrangement. As of 31 March 2024, GNDR had a total of 16 regionally-based staff.

Arrangements for setting pay

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

Trustees' annual report

For the year ended 31 March 2024

The setting of the Executive Director's salary scale and annual increase, if applicable, is the responsibility of the Trustees, in consultation with the finance and audit working group.

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

Risk management

In order to manage risk, GNDR maintains a comprehensive and detailed risk register, which identifies the major strategic and operational risks faced by the organisation. These are grouped by risk category, including legal and regulatory compliance, governance-related, external factors, operational, HR, technological, financial and reputational risks.

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

The Trustees and Global Board have assessed the major risks to which the GNDR is exposed, in particular those related to its operations and finances, and are satisfied that systems and procedures are in place to minimise exposure to the major risks. The main risks facing the organisation at present are financial, in particular the organisation's reliance on funding from institutional grants, which are project-based and restricted in nature. These grants are very valuable in enabling us to move forward against some of our key objectives, but are not always well aligned with other network-related aspects of our strategy, as well as limiting our scope for increasing our level of reserves. GNDR has mitigated against this risk by investing in fundraising capacity, by seeking to grow and diversify other streams of fundraising, including trusts, foundations and via consortia, and by applying strict controls around budgeting and cash flow management.

Statement of responsibilities of the trustees

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming

Trustees' annual report

For the year ended 31 March 2024

resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 4was 3 (2023: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

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

The directors' annual report has been approved by the directors on 20 November 2024 and signed on their behalf by

Peter Curran
Director

Ewout van den Blink
Treasurer

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

22 November 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2024

		2024			2023		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from charitable activities:							
Grants	2	-	1,890,347	1,890,347	-	1,486,489	1,486,489
Other	3	11,999	-	11,999	28,252	-	28,252
Total income		11,999	1,890,347	1,902,346	28,252	1,486,489	1,514,741
Expenditure on charitable activities:							
Charitable activities							
Strengthening CSO collaboration	4	-	1,659,954	1,659,954	-	1,328,169	1,328,169
Promoting localisation	4	-	167,840	167,840	-	374,245	374,245
Seeking risk informed developmer	4	-	42,079	42,079	-	110,127	110,127
Total expenditure		-	1,869,874	1,869,874	-	1,812,541	1,812,541
Net income / (expenditure) for the year	6	11,999	20,473	32,472	28,252	(326,052)	(297,799)
Net movement in funds		11,999	20,473	32,472	28,252	(326,052)	(297,799)
Reconciliation of funds:							
Total funds brought forward	14	314,680	77,374	392,055	286,428	403,426	689,854
Total funds carried forward		326,679	97,848	424,527	314,680	77,374	392,055

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. 7374358

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Debtors	11	282,690		185,039	
Cash at bank and in hand		234,326		242,480	
		<u>517,016</u>		<u>427,519</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(92,489)		(35,464)	
				<u>424,527</u>	<u>392,055</u>
Total current and net assets					
The funds of the charity:					
Restricted income funds	15a		97,848		77,375
Total unrestricted funds			326,679		314,680
			<u>424,527</u>		<u>392,055</u>
Total charity funds					

Approved by the trustees on 20 November 2024 and signed on their behalf by

Peter Curran
Director

Ewout van den Blink
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	32,472		(297,799)	
(Decrease) / increase in debtors	(97,651)		290,880	
Increase / (decrease) in creditors	57,025		(5,387)	
Net cash used in operating activities	<u>(8,154)</u>		<u>(12,307)</u>	
Change in cash and cash equivalents in the year	(8,154)		(12,307)	
Cash and cash equivalents at the beginning of the year	<u>242,480</u>		<u>254,787</u>	
Cash and cash equivalents at the end of the year	<u><u>234,326</u></u>		<u><u>242,480</u></u>	

Analysis of cash and cash equivalents

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	242,480	(8,154)	-	234,326
Total cash and cash equivalents	<u>242,480</u>	<u>(8,154)</u>	<u>-</u>	<u>234,326</u>

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following bases which are an estimate, based on direct cost, of the amount attributable to each activity.

□ Strengthening CSO Collaboration	70%
□ Promoting localisation	24%
□ Striving for risk informed development	6%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

h) Fixed assets

Capital items with a purchase cost of £5,000 or more, and a useful life of five years or more, are classified as fixed assets. The value of such items at the end of the year is Nil (2022-23: Nil)

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

Grants payable are made to third parties in furtherance of the charity's objectives. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Notes to the financial statements

For the year ended 31 March 2024

2 Income from charitable activities

	2024		2023			
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
BHA MDS (United States Government)	-	296,278	296,278	-	339,404	339,404
BHA LLHS (United States Government)	-	599,084	599,084	-	111,271	111,271
SDC (Swiss Agency for Development and Co-operation)	-	312,891	312,891	-	304,427	304,427
BMZ (German Government)	-	271,433	271,433	-	319,488	319,488
SIDA (Swedish Government)	-	379,477	379,477	-	403,099	403,099
DKH	-	27,272	27,272	-	-	-
EU Horizons	-	3,912	3,912	-	8,798	8,798
Total income from charitable activities	-	1,890,347	1,890,347	-	1,486,489	1,486,489

3 Other income

	2024		2023			
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Foreign exchange differences	6,631	-	6,631	15,752	-	15,752
Other	5,368	-	5,368	12,501	-	12,501
	11,999	-	11,999	28,252	-	28,252

Notes to the financial statements

For the year ended 31 March 2024

4a Analysis of expenditure (current year)

	Charitable activities			Governance costs £	Support costs £	2024 Total £	2023 Total £
	Strengthening collaboration of CSOs £	Promoting localisation £	Striving for risk informed development £				
Staff costs (Note 7)	1,070,493	-	-	-	-	1,070,493	973,497
Direct charitable activities costs	448,476	153,585	38,505	-	-	640,566	698,214
Fixed office costs	-	-	-	-	131,489	131,489	119,658
Finance charges	-	-	-	-	126	126	314
Auditor's remuneration	-	-	-	26,088	-	26,088	12,330
Other costs	-	-	-	1,112	-	1,112	8,529
	<u>1,518,969</u>	<u>153,585</u>	<u>38,505</u>	<u>27,200</u>	<u>131,615</u>	<u>1,869,874</u>	<u>1,812,541</u>
Support costs	116,839	11,814	2,962	-	(131,615)	-	-
Governance costs	24,146	2,441	612	(27,200)	-	-	-
Total expenditure 2024	<u>1,659,954</u>	<u>167,840</u>	<u>42,079</u>			<u>1,869,874</u>	
Total expenditure 2023	<u>1,328,169</u>	<u>374,245</u>	<u>110,127</u>	-	-		<u>1,812,541</u>

Notes to the financial statements

For the year ended 31 March 2024

4b Analysis of expenditure (prior year)

	Charitable activities			Governance costs £	Support costs £	2023 Total £
	Strengthening collaboration of CSOs £	Promoting localisation £	Striving for risk informed development £			
Staff costs (Note 7)	973,497	-	-	-	-	973,497
Direct charitable activities costs	251,476	345,167	101,570	-	-	698,214
Fixed office costs	-	-	-	-	119,658	119,658
Finance charges	-	-	-	-	314	314
Auditor's remuneration	-	-	-	12,330	-	12,330
Other costs	-	-	-	8,529	-	8,529
	1,224,973	345,167	101,570	20,859	119,971	1,812,541
Support costs	87,911	24,771	7,289	-	(119,971)	-
Governance costs	15,284	4,307	1,267	(20,859)	-	-
Total expenditure 2023	1,328,169	374,245	110,127	-	-	1,812,541

Notes to the financial statements

For the year ended 31 March 2024

5 Grant making

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

	Unrestricted £	Restricted £	2024 £	2023 £
Cost				
RDI - Indonesia	-	1,622	1,622	23,520
Nari Maitree - Bangladesh	-	13,763	13,763	5,772
CASM - Honduras	-	-	-	16,954
IID - Iraq	-	-	-	13,304
CDHD - Congo	-	-	-	17,176
FH Association - Guatemala	-	-	-	(7,997)
Action 24 - Zimbabwe	-	-	-	2,957
DENIVA - Uganda	-	-	-	3,295
ACTED - Tajikistan	-	-	-	9,162
Anglican Development Services - Kenya	-	-	-	2,045
Association Jeunes Volontaires - Togo	-	-	-	9,966
Bahir Dar - Ethiopia	-	-	-	8,008
Church World Services - Cambodia	-	-	-	8,696
Corporation Asociacion Chilena Pro Naciones - Chile	-	-	-	10,867
Development Workshop France - Vietnam	-	-	-	1,336
Friend - Fiji	-	-	-	3,601
Fundecooperacion para el Desarrollo Sostenible - Costa	-	-	-	20,351
Funsalprodese - El Salvador	-	-	-	15,427
GEADIRR - Cameroon	-	-	-	9,417
Gender Development Association - Laos	-	-	-	276
Habitat for Humanity - Dominican Republic	-	-	-	3,105
Human Right Movment- Bir Duino - Kyrgyzstan	-	-	-	3,879
Janathakshan - Sri Lanka	-	1,831	1,831	25,627
LEAD - Chad	-	-	-	3,269
NSET Nepal	-	-	-	22,804
AFAD - Mali	-	-	-	9,019
Orissa State Volunteers and Social Workers Association -	-	-	-	6,908
Pattan Development Organisation - Pakistan	-	-	-	9,299
Practical Action - Peru	-	-	-	3,111
Reseau de la Jeunesse Nigerienne - Niger	-	-	-	6,689
Reseau Marp - Burkina Faso	-	-	-	8,316
Sudanese Environment Conservation Society - Sudan	-	-	-	9,059
Young Volunteers for the Environment - Gambia	-	-	-	7,127
Tear Fund - Haiti	-	-	-	338
WOYODEV - Nigeria	-	-	-	6,085
Total	-	17,216	17,216	298,768

There was a large decrease in grants made to member organisations in 2023-24 compared to 2022-23. The decrease is a temporary one, and has occurred due to the phasing of our projects, and the consequent timing of project expenditure. The activities on two of our largest grants, BHA MDS and BMZ, ended in 2023-24, and most of the sub grants on these projects had already been paid out in the previous two financial years (2021-22 and 2022-23). Meanwhile GNDR's largest ever grant, BHA LLHS, was approved in December 2022, and the initial stages of the project have involved selection of partners, project orientation and induction, training and other preparatory work which needed to be done before the grant making process could begin. Much of this preparatory work has now been completed, and the volume of sub grants being processed has begun to increase. This process is likely to accelerate over the next two to three financial years, with the project scheduled to be completed in November 2027. Other sub grants are also due to be made on other smaller projects, such as DKH, which will lead to an increase in grant making in 2024-25 compared to 2023-24.

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2024

6 Net income / (expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Auditor's remuneration (excluding VAT)		
Statutory audit	11,000	12,330
Other services	16,200	8,529
Operating lease expenses	39,932	47,571
	<u> </u>	<u> </u>

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

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	789,178	716,876
Consultant costs	124,941	49,466
Severance costs	-	64,965
Social security costs	79,220	69,412
Other forms of employee benefits / pension costs	77,154	72,778
	<u>1,070,493</u>	<u>973,497</u>

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

	2024 No.	2023 No.
£60,000 - £69,999	1	1
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	-
	<u> </u>	<u> </u>

The total employee benefits (including pension contributions) of the key management personnel were £107,704 (2023: £212,597).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Expenses incurred by trustees relating to attendance at meetings of the trustees totalled £0 (2023: £212)

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 22 (2023: 21).

9 Related party transactions

There are no related party transactions to disclose for this financial year (2023: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties (2023: none).

Notes to the financial statements

For the year ended 31 March 2024

10 Taxation

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

11 Debtors

	2024 £	2023 £
Prepayments	5,558	6,831
Accrued grants	277,132	178,207
	<u>282,690</u>	<u>185,039</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	10,547	-
Accruals	81,942	35,464
	<u>92,489</u>	<u>35,464</u>

13 Pension scheme

For UK staff the company makes contributions on a monthly basis to a UK pension fund based on a fixed percentage rate of gross income. For non-UK staff, GNDR makes an equivalent payment on top of basic salary. The company has no other pension commitments.

The pension cost charge paid by the company during the year totalled £77,154 (2023: £72,778).

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	326,679	97,848	424,527
Net assets at 31 March 2024	<u>326,679</u>	<u>97,848</u>	<u>424,527</u>

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	314,680	77,375	392,055
Net assets at 31 March 2023	<u>314,680</u>	<u>77,375</u>	<u>392,055</u>

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2024

15a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
BHA MDS (United States Government)	62,315	296,278	358,593	-	-
BHA LLHS (United States Government)	17,838	599,084	528,103	-	88,819
SDC (Swiss Agency for Development and Co-operation)	-	312,891	312,891	-	-
BMZ (German Government)	-	271,433	271,433	-	-
DEVCO (EU)	(18,243)	-	-	-	(18,243)
Sida (Swedish Government)	15,464	379,477	394,941	-	-
EU Horizons	-	3,912	3,912	-	-
DKH	-	27,272	-	-	27,272
Total restricted funds	77,374	1,890,347	1,869,873	-	97,848
Total unrestricted general funds	314,680	11,999			326,679
Total funds	392,054	1,902,346	1,869,873	-	424,527

The narrative to explain the purpose of each fund is given at the foot of note 15b below.

15b Movements in funds (prior year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2023 £
Restricted funds:					
BHA MDS (United States Government)	-	339,404	277,089	-	62,315
BHA LLHS (United States Government)	-	111,271	93,433	-	17,838
SDC (Swiss Agency for Development and Co-operation)	1,177	304,427	305,604	-	-
BMZ (German Government)	-	319,488	319,488	-	-
DEVCO (EU)	388,026	-	406,269	-	(18,243)
Sida (Swedish Government)	13,493	403,099	401,128	-	15,464
EU Horizons	-	8,798	8,798	-	-
Evan Cornish Foundation	730	-	730	-	-
Total restricted funds	403,426	1,486,487	1,812,539	-	77,375
Total unrestricted general funds	286,428	28,252	-	-	314,680
Total funds	689,854	1,514,739	1,812,539	-	392,055

16 Purposes of restricted funds

Restricted funds represent individual grants from various institutional donors. All of these grants are secured for the purpose of furthering GNDR's strategic objectives. Some target specific risk areas, for example the BHA MDS project is aimed at making conditions for displaced people safer, whilst the BHA LLHS project focus on the specific risks for communities adversely affected by a combination of conflict and climate change. Others are more focussed on strengthening the network as a whole, for example the grants from Sida and SDC. Further details by project are as follows:

BHA MDS (United States Government)

In 2020 the Office for Disaster Assistance (OFDA) changed its name to the Bureau for Humanitarian Affairs (BHA). In September 2020 GNDR started a three year project entitled "Making Displacement Safer" (MDS), looking at locally-led solutions for improving the lives of displaced people in urban areas. The project was subsequently extended to a new end date of 30 April 2024

Notes to the financial statements

For the year ended 31 March 2024

BHA LLHS (United States Government)

In December 2022 GNDR started a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA), entitled "Locally-Led Humanitarian Solutions" (LLHS), looking at building resilience in fragile communities affected by both conflict and climate change. The total value of the project is 5.9 million US Dollars. This grant also funded the cost of our 2024 Global Summit.

16 Purposes of restricted funds (continued)

SDC (Swiss Agency for Development and Cooperation)

Since April 2013 SDC have been making a regular annual contribution to support GNDR in the strengthening of the network and the outworking of its global strategy. In 2021 SDC signed a new four year grant with effect from 1 April 2021, for a total amount of 1.4 million Swiss Francs.

BMZ (German Government)

In 2021 GNDR secured funding from the German Federal Ministry for Economic Cooperation and Development (BMZ) to fund its 2020-2025 five year strategy, titled Local Leadership for Global Impact (LLGI). The grant was secured via a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe (DKH). The agreement was signed for three years with effect from 15th January 2021, for a total amount of 1,284,460 Euros. The end date was subsequently extended to 30 April 2024.

DEVCO (EU)

In August 2018 DEVCO funded a three year project to increase the resilience to disasters of communities in 48 countries through eco-system based disaster risk reduction, otherwise known as the Views from the Frontline (VFL) project. GNDR was subsequently granted a one year no-cost extension to August 2022 to complete the work. The project was completed in August 2022, but there is still a balance owing by the donor on the project, which GNDR expects to be

Sida (Swedish Government)

In March 2022 Sida made a new grant of 20 million Swedish Krona to support GNDR's work programme to the end of March 2026. This grant covers the cost of selected specific activities each year, such as GNDR's local leadership academy (LLA) and the development of its Community Platform, as well as a contribution to its salaries budget and other essential operating costs

EU Horizons

In April 2022, as part of a 26-member consortium, GNDR secured a grant from EU Horizons to build early warning systems to cope with climate extremes. The project is for four years starting from 1 October 2022, and GNDR's share of the grant is 162,500 Euros. The grant is being administered through UK Research and Innovate (UKRI), a public body set up following the UK's exit from the EU.

DKH

On 6 March 2024 GNDR signed a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe, with a total value of 400,000 Euros, for women-led anticipatory actions on climate change, to build resilience in Indonesia and the Philippines. The grant period is from 1 February 2024 to 31 January 2026

Evan Cornish Foundation

In April 2021 GNDR secured funding from this trust as a contribution towards its award of livelihoods grants, which fund innovative projects implemented by local organisations to build resilience following disasters. This project was completed during the previous financial year.

17 Operating lease commitments payable as a lessee

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

	Property	
	2024	2023
	£	£
Less than one year	39,932	34,259
One to five years	14,113	-
Over five years	-	-
	54,045	34,259

18 Contingent liability

GNDR has recognised income and expenditure in previous years from one funder, and there may be contingent liabilities relating to this project. In November 2021, the donor, the European Commission, commissioned auditors to review years one to three of GNDR's Views from the Frontline (VFL) project. This is a standard contractual requirement included in all of their grant agreements. The auditors produced a final report indicating findings of potentially ineligible expenditure to the Commission. GNDR disputes these findings of ineligibility, and in July 2023 provided to the Commission supporting documentation to justify the expenditure. In November 2023, the EC responded with a revised figure for ineligible expenditure, but this remains substantially different from GNDR's estimate, and the Commission has since suspended their request for a reclaim, pending their conducting an audit of the final year of the project (2021-22), plus a "re-audit" of the transactions under dispute from years 1 to 3. The Commission have yet to select the auditors for the audit of year 4 and it is unclear of the timetable for completing both this audit and the re-audit of years one to three. At this point GNDR is unable to make a reliable estimate of the financial impact, if any, of this issue.

19 Legal status of the charity

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

Accounts

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisation for Disaster Reduction

Report and financial statements
For the year ended 31 March 2023

Global Network of Civil Society Organisation for Disaster Reduction

Contents

For the year ended 31 March 2023

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	22
Statement of financial activities (incorporating an income and expenditure account)	26
Balance sheet	27
Statement of cash flows	28
Notes to the financial statements	29

Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2023

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

Mr P. Curran
Ms C. Tiffen
Mr I. Farrer
Mr E. Van den Blink
Ms U Menon

Key management personnel

Ms G Salaberrri	Chair of the Global Board
Mr B. Kumar	Executive Director – to 30 June 2022
Mr B. Kumar	Company Secretary – to 30 June 2022
Mr N. Roberts	Interim Executive Team – to 6 February 2023
Ms R. Murphy	Interim Executive Team – to 6 February 2023
Ms S. Chavda	Interim Executive Team – to 6 February 2023
Mr M. Concepcion Raba	Executive Director – from 6 February 2023

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

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

Trustees' annual report

For the year ended 31 March 2023

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report, together with the audited financial statements, of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 2023. The Trustees confirm that the report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland".

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. As of 31 May 2023, GNDR totalled 1,730 full member organisations in 130 countries or territories. Total membership had fallen in the previous year, as we undertook an exercise to ensure full compliance with data protection legislation, but it has surged back in the last twelve months and is now higher than ever. At the heart of the growing local, national and international influence of our members are seven guiding principles.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2023

1 Start at the local level

Recognise the local context and understand community perspectives of risk

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

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

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

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

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

A core strength of our network is the diversity of experience and expertise that members bring. This creates an ability to undertake different roles and work across different levels (local to

Trustees' annual report

For the year ended 31 March 2023

global), and to span the different development frameworks and agendas. These roles are as follows:

Catalyst

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

Capacity strengthener

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

Convenor

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

Thought leader

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

Amplifier

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

Reporter

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

Achievements and performance

All of GNDR's charitable activities are undertaken to further its charitable purposes for the public benefit. Below are some highlights from our impactful projects and the valuable feedback received from our members.

Making displacement safer

9,705 displaced individuals from around the world shared their personal perspectives on risk and resilience as part of our *Making Displacement Safer* project. The results of these surveys will guide our efforts to co-create locally-informed, durable solutions that improve the lives and livelihoods of displaced people.

Civil society improving planning for complex disasters

2,133 civil society organisations engaged directly with 25,675 community members directly benefitting from our *Local Leadership for Global Impact* project.

Proposal writing training

81 participants attended our comprehensive proposal writing training, improving their skills in bidding for new funding for projects.

Engagement at policy spaces

1,459 representatives from GNDR member organisations actively participated in advocacy initiatives and events during COP27 and the Global Platform for Disaster Risk Reduction.

Climate knowledge exchange

531 people took part in our exchange projects to promote awareness and action on climate-related challenges

Localising climate projections

228 individuals contributed to national campaigns on localising climate projections in order to enhance local knowledge and preparedness

Member feedback

56% of members reported a better understanding of how to contribute to localisation efforts

67% of members agreed that capacity strengthening opportunities have increased their organisations' ability to lead

83% of members found the GNDR communication platforms effective and accessible

New localisation toolkit empowers at-risk communities

Our practical and user-friendly resource is designed to measure the progress of localisation and analyse disaster risk reduction policy gaps.

In 2020, our *Views from the Frontline Global Report* revealed that nearly 84% of communities most at risk of disasters lack access to essential information and resources to enhance their resilience. In response, we produced a new toolkit to bridge the information gap faced by communities and pave the way for a more resilient future.

The *Localisation Toolkit* is specifically designed to be easily understood and utilised by civil society organisations (CSOs). It serves as a valuable resource to measure the progress of local disaster risk reduction (DRR) efforts and address policy and practice gaps and is the result of extensive discussions with key government and non-government stakeholders from nine countries: Sri Lanka, Philippines, India, Indonesia, Cambodia, Togo, Madagascar, Burkina Faso and Benin.

Trustees' annual report

For the year ended 31 March 2023

Why is this tool important? The recent Midterm Review of the Sendai Framework by UNDRR revealed a significant gap in achieving Target E on localisation, despite progress in the development of national and local strategies for DRR. Our resource empowers local actors – including GNDR member organisations and other CSOs – to map progress towards Target E in their country and conduct comprehensive analyses of policy and practice.

This tool serves as a diagnostic, strategic, advocacy, monitoring, and cross-country comparative analysis instrument, fostering resilience through informed decision-making and the creation of an enabling environment for local solutions. Additionally, the tool contributes to quality standards, training, and research, ensuring comprehensive support for localisation efforts in DRR. The aim is to foster resilience by advocating for, and creating, an enabling environment that supports local actors and communities to make informed decisions and deliver local solutions.

Going forward, we plan to implement the toolkit in 11 fragile countries as part of our new USAID funded project, *Locally-led Humanitarian Solutions: Building Resilience in Fragile Contexts Affected by Climate Change*. In turn this will contribute to the development of national advocacy plans in each of these countries.

Using our new toolkit, GNDR members and communities are delivering transformative impact through localisation and building a resilient future for all.

Policy and advocacy from the frontline to the future

Throughout 2022–23, GNDR played a crucial role in shaping policy messages in support of the targets of the Sendai Framework for Disaster Risk Reduction.

This was accomplished by synthesising and amplifying reflections from our extensive network of civil society organisations. GNDR actively participated in various key global platforms, fostering meaningful dialogue and advocacy with 1,459 participants. These included the Global Platform for Disaster Risk Reduction (GPDRR), COP27, and the High-Level Political Forum on Sustainable Development.

GNDR members also fed into the UNDRR Midterm Review of the Sendai Framework consultation process. We actively listened to the experiences and challenges faced by our extensive network of 1,734 civil society organisations across 130 countries. These insights provided us with a comprehensive understanding of the progress and shortcomings of the Sendai Framework implementation. We then fed these reflections and perspectives into the review of the framework, focusing on three critical regions: Africa, the Americas and the Caribbean, and Asia Pacific. This process culminated in the crafting of policy messages that resonated as a potent call-to-action during GPDRR:

1. Listen to communities
2. Invest at the local level
3. Improve coordination and coherence
4. Empower women leaders

Trustees' annual report

For the year ended 31 March 2023

5. Strengthen DRR governance in conflict-affected states
6. Involve children and youth in disaster risk reduction
7. Learn from Covid-19
8. Integrate Inclusion across all levels

Our active engagement at GPDRR provided us with a unique opportunity to co-organise the official Stakeholder Engagement Mechanism (SEM) preparatory days, during which we showcased the collective strength and expertise of our network.

In 2022 GNDR was also re-elected as co-chair of the United Nations Office for Disaster Risk Reduction Stakeholder Engagement Mechanism (UNDRR SEM) and co-chair of the NGO constituency within the mechanism. Holding these leadership positions provides us with a powerful platform to advocate for disaster risk reduction policies and practices that truly represent and prioritise the voices of a diverse range of stakeholders. In this role we will continue to connect frontline civil society organisations with national and international policymaking institutions and governments.

Looking ahead to 2023-24, we stand united as civil society to transform the targets of the Sendai Framework into concrete actions that benefit the most vulnerable and promote disaster resilience at all levels.

Displaced people increase incomes after localisation initiative

In South Sudan, people displaced by disasters have set up their own small businesses after participating in a pioneering new approach to localisation.

The six initiatives in Juba, the capital, include tailoring and repairs, food and drinks shops, cloth making, and stalls selling fresh produce and agricultural seeds. Run by small groups of people displaced by recent floods, drought and conflict, these enterprises now generate up to \$10 per week.

The activities have been implemented by Root of Generations, a local NGO and GNDR member organisation based in the East African country, as part of our global *Making Displacement Safer* project. In response to the urgent need for locally-led disaster risk reduction efforts, our USAID-funded project develops innovative community solutions to improve lives and livelihoods in 11 countries.

The small businesses that have been developed in South Sudan were the result of a new approach to localisation. Using our *Views from the Frontline* methodology, Root of Generations surveyed displaced people and communities to identify and understand the different types of hazards, vulnerabilities, and threats that they face. "The results showed that many displaced people have sought refuge in Juba, but face dire conditions, including inadequate shelter, limited access to food, water, medical supplies, and education," says Grace Dorong, Executive Director at Root of Generations. "Women and girls bear the brunt of these challenges."

Trustees' annual report

For the year ended 31 March 2023

The next step was to bring all stakeholders together to discuss what sustainable local action could be taken to foster community participation to build resilience in urban areas. Following our pioneering *Urban Living Labs* process, Root of Generations brought together leaders from the host community, government, civil society organisations, universities, with displaced populations. The assembled group consisted of an equal gender balance among community leaders and took a gender equity approach to decision-making. Through a collaborative effort, they formulated a project to create sustainable business opportunities for people living in Gumbo, a settlement for internally displaced people.

25 individuals were selected including men, women, and persons with disabilities. A five-day training session was then delivered inside the camp, giving them new skills on how to run a small business and manage personal savings.

Following the success of the project, Dorong's organisation is now urging national authorities and decision-makers to institutionalise localised approaches to disaster risks in national policies and planning. The NGO has run campaigns and appeared on local television. Women and men leaders actively participate in the advocacy work, providing real-time evidence and articulating community concerns. The initiatives aim to empower community members, foster resilience, and develop inclusive policies that prioritise the specific needs and risks faced by over two million displaced persons in South Sudan.

Local and scientific knowledge key to climate resilience

A new GNDR project is empowering farmers in Indonesia by bridging the gap between native know-how and climate science.

As part of our *Local Leadership for Global Impact* project, we facilitated a two-week learning exchange between a climate scientist and two farming communities in Gunungkidul, Indonesia.

In the two sub-villages of Ngoro Oro and Watu Gajah, farmers engage in diverse agricultural activities, including growing cash crops, rearing livestock, and cultivating timber trees on hilly and rocky terrain. Their livelihoods heavily depend on successful agricultural practices, making it essential to incorporate climate change considerations into their decision-making processes.

The project has shed light on the value of collaboration in addressing the effects of climate change on agriculture. "Analysing rainfall data together and engaging in group discussions highlighted the significance of local knowledge in guiding farmers' planting decisions," says Climate researcher Dr. Thomas Wijaya. "Traditional indicators like pranoto mongso, a Javanese seasonal calendar, and natural signs such as thunder and specific plant growth patterns, proved instrumental in determining the appropriate time for planting."

However, through the course of the exchange Wijaya recognised the impact of rainfall variability on crop productivity. Farmers lack access to crucial climate information from agencies like the Badan Meteorologi, Klimatologi, dan Geofisika (BMKG), the government meteorological agency.

Trustees' annual report

For the year ended 31 March 2023

The outcome of the project is a proposal for civil society organisations (CSOs) to bridge the gap between meteorological agencies and farmers. Acting as intermediaries, CSO could re-write scientific information from meteorological agencies like BMKG in simple and accessible language for agricultural communities. By translating complex scientific data into practical terms – such as forecasts for earlier rainy seasons or the severity of droughts due to La Nina or El Nino – CSOs can empower communities at risk of climate change to adapt their practices to incorporate scientific data. This knowledge can enable farmers to make informed decisions about planting times, crop diversification, and the cultivation of more hardy crops to enhance their resilience.

The results of this research project has emboldened GNDR to further champion the localisation of climate projections. We believe everyone should have access to the information they need to make informed decisions to reduce disaster risk.

Our climate knowledge exchange program has brought together more than 500 people, spanning 18 countries, involving 10 hosts and 8 international experts from diverse backgrounds. This global cooperation amplifies the impact of our endeavour, resonating across borders and cultures to forge a united front against the challenges posed by climate change.

CSOs and donors convene for innovative online project visits

In 2022, we introduced virtual donor visits to projects delivered by GNDR member organisations. The new approach gives funders a unique opportunity to see and understand the work of local civil society organisations (CSOs), without the large carbon footprint of an in-person visit. Through captivating videos, presentations and direct conversations with local development workers, donors get an unfiltered insight into the lives of communities and the work of our membership.

In response to the travel challenges and mounting carbon emissions concerns, we launched virtual donor visits in 2022. These visits offer a distinctive opportunity for donors to directly experience our members' work. Utilising captivating videos, donors are virtually transported to project sites or villages, simulating an on-site visit.

The videos feature interviews with project staff and community leaders, providing insights and allowing donors to ask questions as if they were physically present. Following the video presentation, donors have the opportunity to engage directly with our members and community leaders, seeking further clarification and deepening their understanding of the projects. This interaction not only allows donors to connect with local CSOs, a rare opportunity in traditional donor engagements, but also opens avenues for potential future funding. The virtual visits have received positive feedback from both donors and members, with donors appreciating the opportunity to engage with local communities. We plan to continue these virtual visits, exploring different regions around the world, with upcoming visits to Latin America and the Caribbean (LAC) and additional regions in 2023.

Through these engaging initiatives, we effectively showcase the vital work of our members and deepen the understanding of donors about the realities faced by communities on the ground. By

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2023

providing platforms for direct engagement and amplifying local voices, we continue to strengthen collaboration and support efforts to reduce disaster risks worldwide.

Members' awards achievements in disaster risk reduction

During the year, a number of GNDR members, both individuals and organisations have made significant contributions to building safer and more resilient communities around the world.

Latin American Leaders Awards 2022

For their leadership in driving sustainable development, Adios del Viento (AdelV), a GNDR member organisation, was honoured with the Latin American Leaders Award 2022 by The Global School for Social Leaders. This recognition, sponsored by the Ban Ki-Moon Center for Global Citizens highlights their contribution to the region's progress. In addition, Graciela Salaberri, Executive Director of AdelV and GNDR Global Chair, earned the title of one of The Global School for Social Leaders' Authentic Women for 2023.

Human Rights and Business Award 2022

The Oil Workers' Rights Protection Organisation (OWRPO), an NGO and GNDR member organisation in Azerbaijan, was honoured with this year's Human Rights and Business Award. For 26 years, OWRPO has tirelessly championed the rights of oil workers in the country's energy sector. The organisation ensures civil society oversight of oil and gas companies, striving for transparent and fair spending of industry revenues for societal benefit, including education and health. The award was received by Mirvari Gahranmali, a founding member of OWRPO and GNDR national focal point for Azerbaijan.

National Environment Award 2022

Bangladesh Environment and Development Society (BEDS), an NGO and GNDR member organisation, was honoured with the prestigious National Environment Award 2022 in the category for environmental education and publicity institutional level. The award was presented during the World Environment Fair in Dhaka by Muhammad Hasan Mahmud, the Minister of Information and Broadcasting. BEDS expressed gratitude to its beneficiaries, donors and partners for their continuous support saying that the recognition brought by the award will motivate them to pursue their goal of living harmoniously with nature.

Comprehensive School Safety Framework 2022–2030

A new *Comprehensive School Safety Framework 2022–2030* has been published by the Global Alliance for Disaster Risk Reduction and Resilience in the Education Sector (GADRRRES), a GNDR member organisation. Marking 10 years since its first edition, the revised framework empowers education sector policymakers and administrators to promote child rights, sustainability, and resilience. The resource covers diverse hazards and drivers of risk including climate change,

Trustees' annual report

For the year ended 31 March 2023

conflict, and Covid-19. Endorsed by more than 70 countries and translated into 10 languages, the framework has spurred transformations in education planning and resource allocation.

Disability Inclusive Get Ready Guidebook

A new guidebook designed to address gaps in disability inclusive disaster risk reduction has been published by Atullya Foundation Private Limited, a GNDR member organisation. Funded by USAID Tayar Nepal, and printed in Nepali, English, and Braille, the Disaster Get Ready Guidebook provides stakeholders with guidance on inclusivity best practice before, during, and after disasters. The publication was crafted following consultations with disability representatives, government officials, and gender and sexual minorities with disabilities. The guide was endorsed by the Nepal Government's Ministry of Home Affairs during the Multi-Stakeholder Conference on Disability *Inclusive Disaster Risk Reduction* in September 2022 – marking an historic milestone for Nepal's private sector.

Integrating Human Rights and Equality

In 2022, the Asian Disaster Preparedness Center (ADPC), a GNDR member, unveiled their groundbreaking *Framework for Integrating Human Rights and Equality* (FIRE). The framework systematically integrates gender equality principles and international human rights standards into disaster risk reduction and climate change adaptation. Focusing on the governance structures and systems, it encourages state actors to create diverse platforms so that civil society – and in particular marginalised groups – can assert their rights. The development of the framework involved extensive research, workshops, and consultations in Nepal and the Philippines and has been jointly implemented by ADPC, Swedish Civil Contingencies Agency, Stockholm Environment Institute, and Raoul Wallenberg Institute of Human Rights and Humanitarian Law, with support from the Swedish International Development Cooperation Agency.

Localised climate projections increase resilience

This year we published our *Localising Climate Projections Guide & Toolkit*, a new resource that aims to build partnerships between civil society organisations (CSOs) and national meteorological agencies in order to tackle the challenges of climate change.

The publication provides practical advice on how to ensure local actors are part of climate change projection processes. It aims to support civil society organisations and communities most at risk to access, use and analyse key climate risk information and knowledge to plan for future development, prevention, adaptation or contingency planning actions.

Since publishing the toolkit we have delivered training on the six key stages in localising climate projection processes to 700 individuals from GNDR member organisations and other local actors. Training was delivered through our network of regional and national representatives in each country. Participants gained knowledge in understanding climate change, weather prediction processes, collaboration between community-based and scientific practices, and early warning systems.

In Lao, the training session brought together both CSOs and government representatives. The training not only familiarised participants with climate projection tools but has also facilitated the ongoing sharing of climate and weather-related information and digital coordination between participants.

In participating in this initiative GNDR members are actively translating the principles of localisation into tangible actions. By harnessing the collective strength of civil society and collaborating with meteorological services, we are paving the way for safer, more resilient communities.

Civil society ready to lead risk-informed development

This year our network worked together to strengthen the capacity of 849 individuals from 802 civil society organisations in 50 countries to deliver risk-informed development.

The global training initiative follows the publication of our *Risk-Informed Development Guide* in 2021, a resource that provides practical advice on the nine stages of the risk-informed development planning process. As a result of the learning, civil society organisations are now better equipped to engage in transformative risk-informed development planning with communities most at risk.

The training focused on an approach to risk-informed development that is localised, community-led and participatory, and highlights ways in which risks created by hazards and risk drivers (e.g. climate change, urbanisation, food and water insecurity, forced displacement, gender inequality and conflict) can be mitigated.

Samuel Barrios, the GNDR national focal point for Paraguay and a representative of Tesāi Reka, a local NGO, shared his knowledge of risk-informed development with 105 civil society organisations in Latin America, through an online webinar hosted by the GNDR.

In Paraguay, communities are grappling with various hazards, including storms, hailstorms, droughts, frost, forest fires, and agro-toxin releases due to land management practices. During the webinar, Barrios explained how his organisation worked with representatives from 40 indigenous communities to identify and prioritise the risks they faced, recognising that risk varies across geographical areas and within communities. This exercise then informed decision-making processes and interventions aimed at building resilience.

Working closely with Tesāi Reka, community members conduct disaster risk reduction activities, develop community disaster risk management plans, and ensure coordination with local institutions. Practical measures included adjusting tree pruning and planting practices, constructing windbreak walls for homes, establishing seed banks, and improving access to bridges.

These actions, guided by the risk-informed approach, demonstrate the tangible impact of our capacity strengthening initiative. Indeed, in our recent annual GNDR survey, member organisations

Trustees' annual report

For the year ended 31 March 2023

report a 4% increase in their leadership abilities compared to last year. Furthermore, 67% reported significant progress in more inclusive risk management planning processes.

CSOs bring governments and displaced people together to tackle risks

Displaced people, legislators and policymakers and other government officials have been convened by civil society organisations in 11 countries in order to develop locally-led disaster risk reduction (DRR) solutions for communities residing in urban areas.

The events form part of our three-year *Making Displacement Safer* project that aims to reduce the risks faced by displaced communities.

In Nepal, the National Society for Earthquake Technology, a GNDR member organisation, arranged a workshop that brought displaced people, local authorities and NGOs. The meeting centred around the Namuna Tole, a community of 85 households within the Kathmandu Valley. These individuals faced numerous challenges, including inadequate infrastructure, repeated displacement due to flash floods, epidemics, and eviction threats.

The workshop focused on analysing existing policy provisions and practices, and exploring innovative and incremental solutions to the problems faced by the community members. Three key recommendations were agreed: the establishment of a system for continuous direct dialogue between displaced persons and the government, involving relevant civil society organisations; the facilitation of multi-stakeholder meetings to explore innovative and long-term, durable solutions to disaster risk; and collective advocacy for the provision of identity cards for displaced people until they obtain national citizenship certificates.

This multi-stakeholder engagement marks a crucial step towards creating a more resilient future for displaced populations in Nepal. GNDR remains committed to addressing the challenges faced by displaced communities, both in Nepal and across the globe, by prioritising collective action, inclusive policies, and community empowerment.

GNDR members speak out on climate change loss and damage

In the Asia-Pacific region GNDR member organisations are collaborating and making their voices heard on the pressing issue of loss and damage.

In a joint webinar hosted by GNDR in April, representatives from the Climate Action Network (CAN) across the Asia-Pacific region collaborated to give a voice to frontline communities facing loss and damage due to climate change.

Attended by 89 participants, the event provided a crucial space for dialogue, reflection, and collective action, and underscored the urgent need to support communities most at risk on their path towards resilience and justice.

Trustees' annual report

For the year ended 31 March 2023

Led by Harjeet Singh, Senior Advisor at CAN International, the webinar began with an overview of the latest Intergovernmental Panel on Climate Change report and a global update on loss and damage discourse. Presentations were given by civil society organisations including SAVE Rivers, Tapas Monda, and FRIENDS Fiji, who shared their firsthand experience of working with climate-affected communities. Collectively they stressed that migration should not be the only solution for these communities as it would lead to the loss of their homes and cultural heritage.

Lavetanalagi Seru, representing CAN in the Pacific Islands, shed light on Vanuatu's campaign for an advisory opinion from the International Court of Justice, and advocated for a rights-based approach to address loss and damage effectively.

The webinar concluded with a unified call to action, urging policymakers in developing countries to stand in solidarity and pressure their counterparts in developed countries to prioritise loss and damage on the global agenda. The operationalisation of the Loss and Damage Finance Facility, as a crucial means of mobilising finance and resources, was also highlighted.

Civil society organisations were called upon to amplify the voices of vulnerable communities, identify policy and practice gaps, and share scalable good practice. Academics and researchers were encouraged to engage in knowledge exchange and collaborative innovation with communities to develop impactful solutions.

New global report highlights solutions to frontline disaster risks

Our latest *Views from the Frontline* report sets out seven major recommendations for how we can reduce disaster risk in communities around the world.

The recommendations have been informed by interviews with over 100,000 people living and working in 750 communities at risk of disasters. Collectively they provide a clear strategy for how we overcome the biggest barriers to resilience building – by strengthening inclusion, government accountability, information sharing, nature-based solutions and local level finance mechanisms.

Published in October 2022, the report is the culmination of our flagship, three-year project to elevate the voices of communities most at risk of disasters in 50 countries. The project actively engaged communities to share the threats they face, the barriers to change, and the actions that are needed to reduce disaster risk. The project was led by civil society organisations (CSOs) and supported them to engage in meaningful conversations with local stakeholders, strengthen their capacities, and promote localisation.

The report's objective is to raise awareness and provide evidence to governments, donors and development practitioners on how risk-informed development can be achieved by listening to communities and adopting a localisation approach. The report serves as a powerful call to action, urging stakeholders to prioritise disaster risk reduction and resilience-building efforts at both local and national levels.

Trustees' annual report

For the year ended 31 March 2023

In Chappan, a community in Nepal, a local action plan developed by communities and CSOs during the project identified the construction of an underground well as a priority action to reduce disaster risk. With support from the local authorities, the community united to implement the project, leading to tangible benefits in disaster resilience. Similar success stories were observed in other regions, highlighting the project's collaborative and community-led approach.

In Cambodia, Yein Kreal, a council member from Tamaeun commune in Battambang province, experienced firsthand the positive outcomes of the project. Previously affected by floods and droughts, his community successfully restored a 750-metre canal with support from GNDR and Church World Service, an NGO. This reduced the impact of floods, improved access to water, and enhanced climate resilience for the community.

As governments and development actors implement the global recommendations of the report, we hope that community-led resilience-building will continue to shape national and international disaster risk reduction efforts.

New global project aims to advance localisation in humanitarian disasters

GNDR has been awarded a five-year grant to deliver a transformative new programme to develop locally-led humanitarian solutions.

58% of disaster-related deaths occur in the top 30 most fragile states, according to the Overseas Development Institute, signalling a critical need to address conflict and fragility in disaster risk reduction efforts. Funded by the USAID Bureau for Humanitarian Assistance, the programme will build resilience in 11 fragile states affected by climate change.

Over the next five years, we will collaborate with civil society organisations and communities in Bangladesh, Benin, Côte d'Ivoire, Colombia, DRC, Guatemala, Honduras, Iraq, Pakistan, and Yemen. Through comprehensive training and capacity-building, we aim to strengthen the capacity of local actors with the knowledge and expertise to design interventions that directly respond to the unique vulnerabilities of each community.

Our commitment to localisation and risk-informed development will feature throughout the project as we empower a total of 176 communities, amplifying their voices and fostering active participation in risk reduction, climate adaptation, and peace-building efforts. The outcomes derived from this initiative will not only shape global policies but also drive broader advocacy on the humanitarian-development-peace building nexus.

"We are deeply committed to building a safer and more resilient world, and this prestigious grant is a testament to the dedication of our global network," says Shivangi Chavda, Senior Regional Lead at GNDR.

As the project unfolds, stay tuned for updates on how our programme will make a lasting impact on communities most at risk in each country.

Financial review

Income and Expenditure

The results for the year, as disclosed on page 26 show income of £1,514,741 (2021–22: £1,730,487) and expenditure of £1,812,541 (2021–22: £2,104,732), giving a net deficit of £297,800 (2021–22: £374,246). Year end reserves totalled £392,055 (2021–22: £689,854), of which unrestricted reserves comprised £314,680 (2021–22: £286,428) and restricted reserves £77,375 (2021–22: £403,426).

Reserves Policy

GNDR's reserves policy is to maintain a minimum of three months' secretariat expenditure (defined as staff and overhead costs) in reserves to meet contractual and legal obligations, with a target set at six months.

Based on GNDR's 2023–24 budget, total salaries and overhead costs are £1.26 million, so three months expenditure represents approximately £315,000. At £314,680, unrestricted reserves at the year-end are therefore almost exactly equal to three months minimum. However, the trustees are conscious that, whilst the level of unrestricted reserves has increased slowly over recent years, it has generally remained below what our policy stipulates, and this situation is unlikely to change in the short term, particularly in view of the environment in which we operate and our ongoing reliance on institutional funding. Nevertheless, we believe that the existing reserves policy remains appropriate in the current situation, and the actions we are taking to strengthen our funding base, as described below, will in due course enable us to reach the level of reserves to which we aspire.

Principal Funding and Going Concern

The previous financial year 2021–22 was a very challenging one from a fundraising perspective. A year on, we find ourselves in a much stronger situation, due to having secured in December 2022 our largest ever grant, a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA) worth US\$5.7 million, to work in the humanitarian "nexus" of conflict and climate change. Together with our ongoing multi-year grants from long-term donors SDC and Sida (the governments of Switzerland and Sweden respectively), and project funding from the German government (BMZ) and again from BHA for our making displacement safer project, this ensures we have already secured sufficient funding to cover our cash flow for the next 12 months and beyond.

Whilst the securing of the new BHAs grant has significantly strengthened our cash flow, we are acutely conscious of our ongoing dependence on short-term project funding, which constrains our ability to pursue and achieve our long-term strategic aims. With a new Executive Director now in place, the aim is to target funding from trusts and foundations, with a view to increasing our overall proportion of unrestricted funding. At the same time we continue to pursue funding from institutional donors, and we are aware that two of our projects (BHA MDS and BMZ LLGI) will be ending during 2024. Efforts are therefore ongoing to secure further funding to build on the

Trustees' annual report

For the year ended 31 March 2023

success of these two projects, as well as on our flagship Views from the Frontline (VFL) programme.

In conclusion, the overall funding situation in our sector continues to be a challenging one, and the Trustees therefore continue to monitor the funding pipeline very closely. At the same time, we believe that GNDR is strategically well placed to meet these challenges, and see this as being evidenced by both the grants already secured and those in the pipeline. As a result we remain very confident of GNDR remaining a going concern.

Fundraising Statement

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

Plans for the future

Our plans for the future are well outlined in our business plan for 2023–24, in which we continue to move forward in pursuits of the goals of our five year strategy. In order to provide greater clarity and focus, we have summarised the three goals of the strategy into one overriding purpose, which is as follows:

"To strengthen collaboration at the regional and national level, in order to accelerate the agenda of localisation and risk informed development with members, partners and key stakeholders".

We have broken this down into eight sub objectives, as follows:

- 1 Promote mobilisation of CSOs by enabling effective spaces for participation, sharing knowledge, good practices and lessons learned.
- 2 Translate into action the partnerships between CSOs and local communities.
- 3 Empower members through training and capacity building, especially through regional cross learning exchanges.
- 4 Bring evidence and support generation of evidence-based knowledge to ensure risk-informed development in all six risk drivers, especially climate change, conflict, displacement, and gender inequality.
- 5 To implement programs/projects designed to provide the means and methodology to capture the local lived realities of those living on the frontline of risk.
- 6 Position civil society as a key stakeholder in decision making and demonstrate that CSOs have an important role in coordinating an all of society approach to global decision making on risk reduction and risk-informed development.
- 7 Continue to expand our institutional funding, while decisively pushing forward the diversification of our fundraising through new partnerships with private donors, especially Trust & Foundations.

Trustees' annual report

For the year ended 31 March 2023

- 8 Develop a communication strategy to raise awareness of the benefits of localisation and risk-based development; and facilitate the raising of the profile of member organisations and the exchange of information with and between them, so that they can more effectively empower communities most at risk to raise their voice.

In pursuit of each one of these objectives, a number of activities will be taking place. A particular highlight of the year will be our first face to face Global Summit since 2018, in which we will bring together members, donors and other key stakeholders in order to network, collaborate, and increase the influence of the DRR community in national and international policymaking. This event is scheduled to take place in February 2024.

Structure, governance and management

Constitution

GNDR is registered as a charitable company limited by guarantee and was incorporated on 13 September 2010. It is also a UK charity, registered with the Charity Commission for England and Wales on 15 April 2011

GNDR was officially launched in Geneva during the Global Platform for Disaster Reduction in June 2007. The network is a major international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

The executive leadership of the secretariat ensures trustees receive induction and training, using a checklist introduced in February 2018 and updated in October 2020.

Organisational structure and decision making

The Board of Trustees is responsible for governance and for ensuring the charity meets its charitable objects. Full details of GNDR's governance structures and processes are outlined in its governance manual (published October 2018).

The Global Board is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of member representatives, one of whom is appointed as the Chair. The current Chair of the Global Board is Graciela Salaberri, who was elected in December 2021 for a period of two years. The Board has 2 Independent Members and 11 regional representatives who are elected by their respective regional members. Quarterly teleconferences and periodic face-to-face meetings are held by the Global Board.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2023

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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

Global and regional hubs

The day-to-day coordination and management of GNDR is carried out by a small Secretariat team comprising of the UK based Global Hub and regional offices in Latin America, Africa and Asia. Until 30 June 2022 the Secretariat was led by the Executive Director. From 1 July 2022 to 5 February 2023 the Secretariat was led on an interim basis by three members of the senior leadership team, up until the appointment of a new Executive Director on 6 February 2023. As of 31 March 2023, the UK hub had 11 staff members and is based in an office at 8, Waldegrave Road, Teddington, Middlesex TW11 8HT, UK, under a leasehold contract.

Three Regional Leads are based in regional offices in India, Senegal and Guatemala, with additional Regional Co-ordinators in Kenya and Indonesia and other project based staff based in these and other locations. Regional staff are based either at home, or in the offices of local GNDR members, under a hosting arrangement. As of 31 March 2023, GNDR had a total of 12 regionally-based staff

Arrangements for setting pay

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

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

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

Risk management

In order to manage risk, GNDR maintains a comprehensive and detailed risk register, which identifies the major strategic and operational risks faced by the organisation. These are grouped by risk category, including legal and regulatory compliance, governance-related, external factors, operational, HR, technological, financial and reputational risks.

To manage these and other risks, the risk register is monitored regularly and where necessary, updated to reflect changes to the risk level and identify actions deemed necessary to mitigate

Trustees' annual report

For the year ended 31 March 2023

against the risk. The register is reviewed by the Senior Leadership Team once a month, and at the quarterly finance and audit working group meeting of the Global Board. Any risks which score as critical on the register are immediately notified to the Trustees and Global Board, and thereafter tracked on an ongoing basis to ensure the necessary actions are put in place.

The Trustees and Global Board have assessed the major risks to which the GNDR is exposed, in particular those related to its operations and finances, and are satisfied that systems and procedures are in place to minimise exposure to the major risks. The main risks facing the organisation at present are financial, in particular the organisation's reliance on funding from institutional grants, which are short term and restricted in nature. GNDR has mitigated against this risk by investing in fundraising capacity, by seeking to grow and diversify other streams of fundraising, including trusts, foundations and via consortia, and by applying strict controls around budgeting and cash flow management. Access to EC funding following Brexit is another financial risk, for which reason a foundation, Stichting GNDR, has been established in The Netherlands.

Statement of responsibilities of the trustees

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' annual report

For the year ended 31 March 2023

In so far as the directors are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 3 (2022: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

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

The directors' annual report has been approved by the directors on 4 December 2023 and signed on their behalf by

Ian Farrer
Treasurer

Peter Curran
Chair

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

13 December 2023

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

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Grants	2	-	1,486,489	1,486,489	-	1,712,318	1,712,318
Other	3	28,252	-	28,252	18,169	-	18,169
Total income		28,252	1,486,489	1,514,741	18,169	1,712,318	1,730,487
Expenditure on:							
Charitable activities							
Building the GNDR Community	4	-	1,328,169	1,328,169	12,946	1,277,336	1,290,283
VFL Action Research	4	-	374,245	374,245	-	485,146	485,146
Advocacy and Campaigning	4	-	110,127	110,127	-	329,303	329,303
Total expenditure		-	1,812,541	1,812,541	12,946	2,091,786	2,104,732
Net (expenditure) / income for the year	6	28,252	(326,052)	(297,799)	5,223	(379,469)	(374,246)
Net movement in funds		28,252	(326,052)	(297,799)	5,223	(379,469)	(374,246)
Reconciliation of funds:							
Total funds brought forward	14	286,428	403,426	689,854	281,205	782,895	1,064,100
Total funds carried forward		314,680	77,375	392,055	286,428	403,426	689,854

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. 7374358

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	11	185,039		475,918	
Cash at bank and in hand		242,480		254,787	
				<u>427,519</u>	<u>730,705</u>
Liabilities:					
Creditors: amounts falling due within one year	12	(35,464)		(40,851)	
				<u>392,055</u>	<u>689,854</u>
Total current and net assets					
The funds of the charity:					
Restricted income funds	15a		77,375		403,426
Total unrestricted funds			314,680		286,428
			<u>392,055</u>		<u>689,854</u>
Total charity funds					

Approved by the trustees on 4 December 2023 and signed on their behalf by

Peter Curran
Director

Ian Farrer
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net (expenditure) for the reporting period (as per the statement of financial activities)	(297,799)		(374,246)	
Increase/(decrease) in debtors	290,880		(211,633)	
(Decrease) in creditors	(5,387)		(85,936)	
Net cash used in operating activities	(12,307)		(671,815)	
Change in cash and cash equivalents in the year	(12,307)		(671,815)	
Cash and cash equivalents at the beginning of the year	254,787		926,602	
Cash and cash equivalents at the end of the year	242,480		254,787	
Analysis of cash and cash equivalents				
	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	254,787	(12,307)	-	242,480
Total cash and cash equivalents	254,787	(12,307)	-	242,480

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. In December 2022 GNDR secured funding for a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA) worth US\$5.7 million which, together with ongoing multi-year grants, ensures it has sufficient funding to cover existing short and medium term needs.

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies (continued)

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following bases which are an estimate, based on direct cost, of the amount attributable to each activity.

- Building the GNDR Community	73%
- VFL Action Research	21%
- Advocacy and Campaigning	6%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

h) Fixed assets

Capital items with a purchase cost of £5,000 or more, and a useful life of five years or more, are classified as fixed assets. The value of such items at the end of the year is Nil (2021-22: Nil)

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

Grants payable are made to third parties in furtherance of the charity's objectives. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

2 Income from charitable activities

			2023			2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
BHA MDS (United States Government)	-	339,404	339,404	-	476,470	476,470
BHA LLHS (United States Government)	-	111,271	111,271	-	-	-
SDC (Swiss Agency for Development and Co-operation)	-	304,427	304,427	-	275,656	275,656
BMZ (German Government)	-	319,488	319,488	-	485,845	485,845
SIDA (Swedish Government)	-	403,099	403,099	-	427,520	427,520
Department for International Development (UK Government)	-	-	-	-	41,663	41,663
Evan Cornish	-	-	-	-	5,000	5,000
Edinburgh University	-	-	-	-	165	165
EU Horizons	-	8,798	8,798	-	-	-
Total income from charitable activities	-	1,486,489	1,486,489	-	1,712,318	1,712,318

3 Other income

			2023			2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Foreign exchange differences	15,752	-	15,752	-	-	-
Other	12,501	-	12,501	18,169	-	18,169
	28,252	-	28,252	18,169	-	18,169

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

4a Analysis of expenditure (current year)

	Charitable activities					2023 Total £	2022 Total £
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £		
Staff costs (Note 7)	973,497	-	-	-	-	973,497	956,211
Direct charitable activities costs	251,476	345,167	101,570	-	-	698,214	962,934
Foreign exchange losses	-	-	-	-	-	-	12,037
Fixed office costs	-	-	-	-	119,658	119,658	147,098
Finance charges	-	-	-	-	314	314	307
Auditors remuneration	-	-	-	12,330	-	12,330	10,710
Other costs	-	-	-	8,529	-	8,529	15,435
	1,224,973	345,167	101,570	20,859	119,971	1,812,541	2,104,732
Support costs	87,911	24,771	7,289	-	(119,971)	-	-
Governance costs	15,284	4,307	1,267	(20,859)	-	-	-
Total expenditure 2023	1,328,169	374,245	110,127	-	-	1,812,541	
Total expenditure 2022	1,537,327	108,566	509,123	-	-		2,104,732

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

4b Analysis of expenditure (prior year)

	Charitable activities					2022 Total £
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £	
Staff costs (Note 7)	956,211	-	-	-	-	956,211
Direct charitable activities costs	215,641	445,142	302,150	-	-	962,934
Foreign exchange losses	12,037	-	-	-	-	12,037
Fixed office costs	-	-	-	-	147,098	147,098
Finance charges	-	-	-	-	307	307
Auditors remuneration	-	-	-	10,710	-	10,710
Other costs	-	-	-	15,435	-	15,435
	1,183,890	445,142	302,150	26,145	147,405	2,104,732
Support costs	90,365	33,977	23,063	-	(147,405)	-
Governance costs	16,028	6,026	4,091	(26,145)	-	-
Total expenditure 2022	1,290,283	485,146	329,303	-	-	2,104,732

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

5 Grant making

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

	Unrestricted £	Restricted £	2023 £	2022 £
Cost				
RDI - Indonesia	-	23,520	23,520	16,217
Voices of the South - Bangladesh	-	5,772	5,772	21,806
CASM - Honduras	-	16,954	16,954	24,226
IID - Iraq	-	13,304	13,304	23,440
Niger - DEMI-E	-	-	-	35,280
CDHD - Congo	-	14,267	14,267	32,905
Root of Generations	-	-	-	44,678
REED Rural Education & Economic Development Society	-	-	-	4,270
SSID	-	-	-	5,000
BEDS Bangladesh Environment & Development Society	-	-	-	5,010
Asociacion TESAI Reka Paraguay	-	-	-	5,010
South Asia Partnership SRI-LANKA -SAPSRI	-	-	-	5,010
FH Association Guatemala (DEVCO)	-	(7,997)	(7,997)	11,837
Action 24 Zimbabwe (DEVCO)	-	2,957	2,957	5,880
Food for Hungry Mozambique (DEVCO)	-	-	-	12,670
DENIVA Uganda (DEVCO)	-	3,295	3,295	6,161
Benimpuhwe Organization	-	-	-	5,010
Dedras- ONG	-	-	-	5,010
ACTED	-	9,162	9,162	-
Anglican Development Services - Kenya	-	2,045	2,045	-
ASSOCIATION JEUNES VOLONTAIRES POUR	-	9,966	9,966	-
Bahir Dar - Ethiopia	-	8,008	8,008	-
Cercle des Droits de l'Homme et de				
Development(CHCD) - Congro Brazzaville	-	2,909	2,909	-
CHURCH WORLD SERVICE - ASIA/PACIFIC	-	-	-	5,861
Church World Services - Cambodia	-	8,696	8,696	-
Corporation Asociacion Chilena Pro Naciones	-	10,867	10,867	5,158
Development Workshop France - Vietnam	-	1,336	1,336	-
E-Life - Malawi	-	-	-	13,226
Friend - Fiji	-	3,601	3,601	17,192
Fundecooperacion para el Desarrollo Sostenible	-	20,351	20,351	8,087
Funsalprodesa - El Salvador	-	15,427	15,427	51,788
GEADIRR (Cameroon)	-	9,417	9,417	-
Gender Development Association - Lao PDR	-	276	276	14,957
Haibat for Humanity - Dominican Republic	-	3,105	3,105	11,755
Human Right Movment- Bir Duino - Kyrgyzstan	-	3,879	3,879	-
Janathakshan 1	-	25,627	25,627	8,097
Lead Tchand	-	3,269	3,269	-
Live & Learn Solomon Islands	-	-	-	22,323
Manadisaster Organisation - Rwanda	-	-	-	35,700
NSET Nepal	-	22,804	22,804	32,583
OND - AFAD - Mali	-	9,019	9,019	-
ORISSA STATE VOLUNTEERS AND SOCIAL	-	6,908	6,908	-
Pattan Development Organisation	-	9,299	9,299	8,613
Practical Action Peru	-	3,111	3,111	21,121
RAED	-	-	-	17,250
Reseau de la Jeunesse Nigerienne - Niger	-	6,689	6,689	-
Reseau Marp	-	8,316	8,316	-
SAF FJKM - Madagascar	-	-	-	11,754
Sudanese Environment Conservation Society	-	9,059	9,059	8,863
Young Volunteers for the Envirment - Gambia	-	7,127	7,127	-
Tear Fund - Haiti	-	338	338	6,036
WOYODEV - Nigeria	-	6,085	6,085	-
Yakkum Emergency Unit	-	-	-	7,029
Colombia Partner	-	-	-	22,438
Total	-	298,768	298,768	599,251

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

6 Net (expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration	12,330	10,710
Other services	8,529	15,435
Operating lease expenses	47,571	68,819

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	716,876	793,648
Consultant costs	49,466	21,151
Severance costs	64,965	-
Social security costs	69,412	56,242
Other forms of employee benefits / pension costs	72,778	85,170

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

	2023 No.	2022 No.
£60,000 - £69,999	1	-
£70,000 - £79,999	-	-
£80,000 - £89,999	-	1

The total employee benefits (including pension contributions) of the key management personnel were £212,597 (2022: £97,491).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £212 (2022: £367) incurred by trustees relating to attendance at meetings of the trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 21 (2022: 23).

9 Related party transactions

There are no related party transactions to disclose for this financial year (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties (2022: none).

10 Taxation

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

11 Debtors

	2023 £	2022 £
Prepayments	6,831	13,785
Accrued grants	178,207	462,133
	<u>185,039</u>	<u>475,918</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Grants payable	-	6,050
Accruals	35,464	34,801
	<u>35,464</u>	<u>40,851</u>

13 Pension scheme

The company makes contributions to various pension funds nominated by employees based on a fixed percentage rate of gross income on a monthly basis. The company has no other pension commitments.

The pension cost charge represents contributions paid by the company amounting to £72,778 (2022: £85,170). These are charged to restricted funds.

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	314,680	77,375	392,055
Net assets at 31 March 2023	<u>314,680</u>	<u>77,375</u>	<u>392,055</u>

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	286,428	403,427	689,854
Net assets at 31 March 2022	<u>286,428</u>	<u>403,427</u>	<u>689,854</u>

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

15a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
BHA MDS (United States Government)	-	339,404	277,089	-	62,315
BHA LLHS (United States Government)	-	111,271	93,433	-	17,838
SDC (Swiss Agency for Development and Co-operation)	1,177	304,427	305,604	-	-
BMZ (German Government)	-	319,488	319,488	-	-
DEVCO (EU)	388,026	-	406,269	-	(18,243)
Sida (Swedish Government)	13,493	403,099	401,128	-	15,464
Evan Cornish Foundation	730	-	730	-	-
EU Horizons	-	8,798	8,798	-	-
Total restricted funds	403,426	1,486,489	1,812,539	-	77,375
Total unrestricted general funds	286,428	28,252			314,680
Total funds	689,854	1,514,741	1,812,539	-	392,055

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

15b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
OFDA (United States Government)	-	-	-	-	-
BHA (United States Government)	-	476,470	476,470	-	-
SDC (Swiss Agency for Development and Co-operation)	-	275,656	274,479	-	1,177
BMZ (German Government)	-	485,845	485,845	-	-
DEVCO (EU)	768,079	-	380,053	-	388,026
Sida (Swedish Government)	14,816	427,520	428,843	-	13,493
Department for International Development (UK Government)	-	41,663	41,663	-	-
Evan Cornish Foundation	-	5,000	4,270	-	730
Edinburgh University	-	165	165	-	-
Total restricted funds	782,895	1,712,318	2,091,788	-	403,426
Total unrestricted general funds	281,205	18,169	12,946	(11,290)	286,428
Total funds	1,064,100	1,730,487	2,104,734	(11,290)	689,854

15 Purposes of restricted funds

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

BHA LLHS (United States Government)

In December 2022 GNDR started a five year project funded by USAID's Bureau of Humanitarian Affairs (BHA), entitled "Locally-Led Humanitarian Solutions" (LLHS), looking at building resilience in fragile communities affected by both conflict and climate change. The total value of the project is 5.7 million US Dollars.

15 Purposes of restricted funds (continued)

BHA MDS (United States Government)

In 2020 the Office for Disaster Assistance (OFDA) changed its name to the Bureau for Humanitarian Affairs (BHA). In September 2020 GNDR started a three year project entitled "Making Displacement Safer" (MDS), looking at locally-led solutions for improving the lives of displaced people in urban areas. The project has subsequently been extended to a new end date of 30 April 2024

SDC (Swiss Agency for Development and Cooperation)

Since April 2013 SDC have been making a regular annual contribution to support GNDR in the strengthening of the network and the outworking of its global strategy. In 2021 SDC signed a new four year grant with effect from 1 April 2021, for a total amount of 1.4 million Swiss Francs.

BMZ (German Government)

In 2021 GNDR secured funding from the German Federal Ministry for Economic Cooperation and Development (BMZ) to fund its 2020-2025 five year strategy, titled Local Leadership for Global Impact (LLGI). The grant was secured via a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe (DKH). The agreement was signed for three years with effect from 15th January 2021, for a total amount of 1,284,460 Euros. No expenditure was incurred on the grant until April 2021, hence it did not appear in the 2020-21 accounts.

DEVCO (EU)

In August 2018 DEVCO funded a three year project to increase the resilience to disasters of communities in 48 countries through eco-system based disaster risk reduction, otherwise known as the Views from the Frontline (VFL) project. GNDR was subsequently granted a one year no-cost extension to August 2022 to complete the work. The project was completed in August 2022, but there is still a balance owing by the donor on the project, which GNDR expects to be reimbursed in due course.

SIDA (Swedish Government)

In March 2022 Sida made a new grant of 20 million Swedish Krona to support GNDR's work programme to the end of March 2026.

Evan Cornish Foundation

In April 2021 GNDR secured funding from this trust as a contribution towards its award of livelihoods grants, which fund innovative projects implemented by local organisations to build resilience following disasters. This project has now been completed

EU Horizons

In April 2022, as part of a 26-member consortium, GNDR secured a grant from EU Horizons to build early warning systems to cope with climate extremes. The project is for four years starting from 1 October 2022, and GNDR's share of the grant is 162,500 Euros. The grant is being administered through UK Research and Innovate (UKRI), a public body set up following the UK's exit from the EU.

16 Operating lease commitments payable as a lessee

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

	Property 2023 £	2022 £
Less than one year	34,259	37,327
One to five years	-	-
Over five years	-	-
	<u>34,259</u>	<u>37,327</u>

17 Contingent liability

GNDR has recognised income and expenditure in previous years from one funder, and there may be contingent liabilities relating to this project. The donor, the European Commission, commissioned auditors to review years one to three of the Views from the Frontline (VFL) project. This is a standard contractual requirement included in all of their grant agreements. The auditors produced a final report indicating findings of potentially ineligible expenditure to the Commission. GNDR disputes these findings of ineligibility, and in July 2023 provided to the Commission supporting documentation to justify the expenditure. In November 2023, the EC responded with a revised figure for ineligible expenditure, but this remains substantially different from GNDR's estimate, and GNDR has requested a face-to-face meeting to present its evidence. Based on the grant regulations, it is anticipated that it may take until July 2024 for the issue to be resolved. At this point GNDR is unable to make a reliable estimate of the financial impact, if any, of this issue.

18 Legal status of the charity

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

Accounts

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisation for Disaster Reduction

Report and financial statements
For the year ended 31 March 2022

Global Network of Civil Society Organisation for Disaster Reduction

Contents

For the year ended 31 March 2022

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	24
Statement of financial activities (incorporating an income and expenditure account)	28
Balance sheet	29
Statement of cash flows	30
Notes to the financial statements	31

Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2022

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

Ms R. Kabir – resigned 31 October 2021
Mr P. Curran
Ms C. Tiffen
Mr I. Farrer
Mr E. Van den Blink
Ms U Menon – took up post 1 November 2021

Key management personnel Ms F Kabir Chair of the Global Board – resigned 1 December 2021
Ms G Salaberri Chair of the Global Board – took up post 1 December 2021
B. Kumar Executive Director – to 30 June 2022
B. Kumar Company Secretary – to 30 June 2022
N. Roberts Interim Executive Team – from 1 July 2022
R Murphy Interim Executive Team – from 1 July 2022
S Chavda Interim Executive Team – from 1 July 2022

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

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

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2022

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 2022. The Trustees confirm that the report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland".

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. As of 31 March 2022, GNDR totalled 1,436 full member organisations in 127 countries or territories. Total membership decreased temporarily during the year as a result of a major exercise undertaken to ensure full compliance with data protection legislation, but this exercise has now been completed and membership is on the rise again, standing at 1,505 full members on 30 June 2022.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2022

"GNDR has succeeded in getting the 'everyday disasters' onto the global agenda." High-level UN official

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

1 Start at the local level

Recognise the local context and understand community perspectives of risk

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

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

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

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

- Climate change
- Conflict
- Gender inequality

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2022

- Food and water insecurity
- Urbanisation
- Forced displacement

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

Catalyst

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

Capacity strengthener

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

Convenor

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

Thought Leader

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

Amplifier

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

Reporter

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

Achievements and performance

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

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

Regional advisory groups

The GNDR governance structure ensures that members are represented in an effective, responsive and transparent manner. Once every four years members in each country appoint two members to be national focal points (one man and one woman). In each region these national representatives then come together in what are called regional advisory groups (RAGs). The national focal points are responsible for leading GNDR activities at the national level and convening activities at the regional level. Each regional group is chaired by the Global Board representative from that region, thereby ensuring a bottom-up approach in the governance of our network. GNDR now has RAGs in all 13 regions of the world, with a combined total of 131 RAG members from 103 countries having been elected to represent the members and provide a formal mechanism for collaboration and engagement.

In Asia Pacific we have four regions: Central Asia, South Asia, South East Asia and Pacific. Meetings were held online in regions on a quarterly basis, and regional action plans to address local issues were developed. In addition to these meetings, GNDR collaborated with key stakeholders and networks in the region to take forward our goals of localisation and risk informed development. For example, during the Asia Pacific Climate Week, we collaborated with the World Food Programme (WFP) India to conduct an official side event. As an outcome, GNDR and WFP jointly developed a statement with key actions that are needed to build resilience for food and water security in the region. GNDR also collaborated with the Asia Disaster Reduction and Response Network (ADRRN), to conduct the mid-term review of the Sendai Framework for Action for Asia & Pacific. We also provided input for the civil society organisations' (CSO) stakeholders' statement for the Asia-Pacific Partnership for Disaster Risk Reduction and conducted a stakeholder workshop for CSO input into the Asia-Pacific Action Plan.

In Africa GNDR also has four regions: North Africa & West Asia, East Africa, South Africa, and West & Central Africa. During the last financial year each group met four times. These meetings were opportunities to empower the capacity of GNDR members and develop their skills to work collaboratively. Across the African continent, training was provided on risk-informed development planning. Since then, a number of national representatives have submitted new funding proposals for joint projects. In Southern Africa, members are carrying out joint advocacy activities. "Being part of the RAG was incredibly useful," said GNDR member Fatou Goundo Sissoko. It has developed

Trustees' annual report

For the year ended 31 March 2022

my competencies in leadership, strengthened my knowledge in DRR, and offered several opportunities at the national level.”

In the three regions of South & Central America and Caribbean, regional advisory meetings were held on a quarterly basis. The risk-informed development toolkit was shared and is now being used across the region. Elsewhere, the European group developed the European Forum for Disaster Risk Reduction (EFDRR) CSO statement, which was shared with, and obtained positive feedback from, UNDRR Europe.

National coordination meetings

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

In Asia Pacific and Europe, a total of fourteen national co-ordination meetings were conducted across Bangladesh, Nepal, Sri Lanka and Pakistan, Cambodia, China, Indonesia, Kiribati, Philippines, Sweden, New Zealand and Papua New Guinea. Examples of some of the activities are as follows:

In Bangladesh, members jointly piloted a membership capacity and needs assessment to identify the capacity building resources available within their country, as well as the needs amongst members. Their aim was to map resources and gaps, so as to facilitate future member-to-member capacity building. National focal points from other countries have since recognised the value of this assessment and will be using the format to undertake similar assessments in their respective countries.

Members discussed the need for collaboration in both Sri Lanka and Nepal, not only amongst themselves but also across different networks working on issues related to disaster risk reduction, localisation and risk informed development.

In addition to being inducted on the GNDR network strategy, members in Pakistan were also trained on Core Humanitarian Standards.

In the Philippines, members have agreed to meet on a monthly basis and have a more structured approach to coordination, communication strategies, sharing of expertise, and pooling of resources. Members have begun to plan initiatives to advocate for risk-informed development ahead of a meeting with the national Disaster Risk Reduction & Management Office to ensure the mainstreaming of DRR in local action.

National collaboration plans have been developed for Indonesia, Kiribati, and the Philippines. In Kiribati, members have agreed practical, joint action on climate change adaptation and mitigation,

Trustees' annual report

For the year ended 31 March 2022

including training for members on composting and food preservation techniques, as well as advocating for the building of a seawall to prevent coastal erosion.

In Indonesia, members are working on joint initiatives such as research on low-cost technology solutions to reducing disaster risk reduction (DRR), workshops on risk-informed development for DRR actors and village-level facilitators, plus advocacy at the Global Platform for Disaster Risk Reduction 2022.

After the national coordination meeting in Papua New Guinea, the Ministry of Community Development & Religion invited the GNDR national representative to attend a consultative meeting on DRR and resilience planning.

In Africa, national coordinating meetings took place in 21 countries. During these meetings, the national focal points delivered training on risk-informed development. Knowledge of how to do risk-informed development is also being passed on to communities at risk: a number of members in the region are now skilled trainers and are leading capacity strengthening sessions for communities.

In the Americas and the Caribbean, between October 2021 and January 2022 national coordination meetings were held face-to-face in Paraguay, Bolivia, Perú and El Salvador, and online in Chile, Uruguay, Colombia and Guatemala. In Paraguay a seeds project was established, with the aim of strengthening community capacities in livelihoods and food security, as a result of which eight local communities have received support from local grassroots organisations.

Goal 2: Champion a localisation movement

Assessing localisation in practice

Sustainable development cannot be achieved without local level leadership. For GNDR, localisation does not solely focus on channelling humanitarian assistance funds to local actors. It refers to structural changes at the local, national and international level, where local actors (local authorities, CSOs, small businesses and communities most at risk) have the capacity, resources and power they need to decide how to strengthen their own resilience.

In order to develop a stronger understanding of localisation in practice across our network we commissioned a new piece of research to understand the benefits of localisation, how it can be measured and where it is currently being implemented.

The research was informed by surveys with 55 members across nine countries: Burkina Faso, Madagascar, Togo, Zimbabwe, Colombia, India, Indonesia, Sri Lanka and the Philippines. We interviewed representatives from both national and local level organisations.

Respondents were asked about the dimensions of localisation in their country or community, what they thought the drivers of successful localisation are, and examples of good practice. We then used the results of the interviews to develop a normative framework for localisation.

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2022

The framework outlines the key dimensions and components of localisation, including finance and resources, policy regulation, culture and people, partnerships and collaboration, organisational capabilities, and knowledge and information.

Based on these dimensions we created an assessment tool to support civil society organisations to assess whether an enabling environment for localisation exists in their country. A set of qualitative proxy performance indicators enable civil society to monitor the functions of government actors operating at the national level. Performance against each indicator can be assessed using a three-point traffic light system to indicate the level of progress being made (i.e., red = poor; yellow = moderate; green = excellent).

Local actors can use this new tool to analyse the current environment and advocate for changes that will strengthen localisation and the governance mechanisms in their country. By sharing this knowledge more widely, we also aim to bring a deeper understanding of the critical issues of localisation, as well as appropriate courses of action to give local actors the capacity, resources and power to build their own resilience.

The research report will support our development as a global network and includes recommendations as to how GNDR can develop in its six core roles.

Local Leadership Academy

Between September and March, we ran a local leadership academy to build the capacity of members in topics including localisation, risk-informed development, and financial and project management. Funded by Swedish International Development Cooperation Agency, we delivered seven thematic webinars and 10 technical workshops, plus produced 26 short videos to support self-paced learning. The academy topics were chosen by members through our annual membership survey and delivered in English with French and Spanish interpretation.

Technical workshops

104 members attended the workshops on safeguarding, fundraising, project management, theory of change and financial management. The programme received very positive feedback from members. "In my organisation there was no consolidated budget for the fiscal year 2021," reported one participant, "I have now prepared that budget right after the workshop. I also have expertise in cash-flow preparation and now I am preparing the cash flow for the next fiscal year 2022 with a clear donor grid."

The fundraising workshop covered issues such as: why applications fail, tips for submitting successful applications, types of funding and donors, consortia building, and the key elements of a proposal focussed on the logical framework and budget. 46 participants – selected through an application process – attended.

This training has equipped civil society organisations with the confidence and understanding to approach donors to ask for funding directly. They can now mobilise different resources and

Trustees' annual report

For the year ended 31 March 2022

participate in joint bids led by the GNDR secretariat or consortiums of NGOs. "The learning enabled me to respond to a proposal request with only 48 hours to the deadline," said one participant. "I wrote the proposal, and we got the grant to implement 16 days of activism in 2021."

Thematic webinars

Over the course of seven webinars, members learnt about localisation and resilience building in the context of six key drivers of risk: climate change, conflict, forced displacement, food and water security, gender and urbanisation. Up to 140 members attended each session.

Resources, tools and guides produced by GNDR, and other leading sector experts enabled members to learn from the most current developments in each thematic area. Responding to a post-event survey, one participant said: "I have prepared a village level risk reduction plan by using the techniques discussed during the session. For example, I have used secondary data to assess risks in particular locations; quickly identified key issues facing communities using the rapid assessment tool; and used participatory data collection tools for programme planning."

South-South collaboration

As well as building local-level knowledge and skills, the academy offered opportunities for civil society organisations to collaborate and share on-the-ground experiences in different contexts. "The webinar was useful for cross-fertilisation of regional experiences and grassroots capacity building," said a participant from Coordination of Afghan Relief, a GNDR member organisation. "It was the best example of South-South technical cooperation. Even though these are small steps, they are locally sustainable. "

Independent learning

Recordings of all webinars, as well as edited videos of the workshops are available for independent learners on our [Youtube](#) channel with French and Spanish subtitles. We will also use these online resources and the local leadership academy format as a flagship capacity strengthening approach going forward.

Urban living labs

Urban living labs are giving displaced people in four continents opportunities to develop their own solutions to the challenges they face.

Over a quarter of displaced people we surveyed in 11 countries have reported that poverty or unemployment are the biggest threats they face. Our findings show that people displaced for longer periods are particularly concerned with their economic security.

Improving livelihoods in Iraq

We are now working with many of these displaced people to improve their financial situation. In Iraq, a network of internally displaced people has begun growing strawberries on the roofs of their homes. Early results are promising. Displaced families have used the income from selling the surplus fruit to buy other foods and pay for services like clean water and healthcare. Some have

Trustees' annual report

For the year ended 31 March 2022

also diversified by growing other vegetables in greenhouses. One displaced woman said: "Working in the greenhouse every day has given me great satisfaction as now the harvest time has arrived. It was very nice for me to work to raise the standard of living of the family."

This initiative is one of many taking place as part of our *Making Displacement Safer* project, funded by USAID. Over the last year, nearly 5,000 displaced persons have participated in research, action and advocacy on the challenges that they face. Local civil society organisations are facilitating local action that is accountable to communities most at risk.

Multi-stakeholder collaboration

The income-generating project in Iraq was developed following an urban living lab approach. Instead of forcing top-down solutions onto communities, this process is highly participatory and brings together key stakeholders to identify, plan and implement solutions. In short, displaced persons can lead decisions to create sustainable outcomes.

Coordinated by GNDR, our members received capacity strengthening on how to establish urban living labs from Urbano Fra Paleo (University of Extremadura, Spain) and also skills in supporting community-led innovation from ADRRN. Following the training, our member organisation in Iraq brought together government representatives, NGOs and members of the displaced community to develop a way to rebuild livelihoods. From here the idea to grow strawberries and increase incomes was developed.

The value of this approach is that decisions are taken by displaced persons. "Any decision should come from the internally displaced persons themselves," our member in Iraq says. "And not be imposed upon them." The urban living lab approach we have piloted in Iraq and the 10 other countries will be developed into new, practical resources in the coming year and shared with our global network. It is all part of our strategy to strengthen localisation and deliver risk-informed development.

Women's mentorship programme

60 women members from across Africa, Asia and Latin America & the Caribbean participated in our women's mentorship programme during 2020-22. The programme provides opportunities for the 20 women from each region to share experiences and promote a culture of learning from each other. The participants began work on producing a toolkit on gender-transformative approaches in disaster risk reduction. In each quarterly meeting, participants worked on a set of modules, including practical exercises and small group discussions.

Community-led action to build resilience

In the final phase of our *Views from the Frontline* project, 690 communities in 49 countries are working with civil society organisations to take action to build resilience.

Locally led initiatives undertaken this year include developing early warning systems; making shelters disaster resilient; eco-based activities such as reforestation; conflict management; addressing issues of water insecurity through water management; enhancing the employability of

Trustees' annual report

For the year ended 31 March 2022

young people with vocational skills; increasing the knowledge of farmers on climate-resilient agriculture practices; and household-level approaches to disaster preparedness.

Each community project has been designed and planned based on direct surveys with people in the locality who are most at risk. The process of developing each plan has fostered collaborative mechanisms at the local level between government, civil society organisations and community members to collectively address the consequences of threats to people's lives and livelihoods.

The success of these community-led plans and projects has shown the value of local leadership. To replicate these achievements even more widely, resources need to be made more accessible to communities so they can strengthen their own resilience.

Some examples from individual countries are as follows:

Indonesia

In Indonesia, villagers have been able to use their *Views from the Frontline* surveys responses to analyse disaster risk in their community. Local leaders have since shared their findings with the local government ahead of 'Musrenbang' – the government's formal process to engage citizens in planning and budgeting. The input provided will inform the formulation of an official six-year development planning document at village level. Communities most at risk are now actively participating in, and providing evidence-based information to, governments in order to address the threats they face.

Kyrgyzstan

Views from the Frontline surveys have provided an opportunity for discussion with local government officials. They undertook several series of expert working meetings with government officials and community leaders to get their support and goodwill in the implementation of the local action plans. The team was able to lobby and advocate the importance and necessity of local action plan activity interventions, which were aimed at reducing disaster risks for local people and when we could convince them. The leaders realised that they needed the action plans to protect the communities and themselves from risks and hazards.

India

After the FGD the community plans were made and were approved and endorsed by the Panchayat Pradhan and it was also well accepted at the block and district level. A specific panchayat staff has been assigned by the Panchayat Pradhan to follow with various other departments of the district. The Panchayat Pradhan will also follow up with the various departments and merging or integrating with the district level plan is the only proper way to sustain the plans. However, the SHGs also do have certain mandates for the community development plans. The basic and prioritised action plans have been shared with SHGs and they too have added in their action plan. Every village has SHGs and now these SHGs do have a mandate for their community plans. Thus, at the village level and district level the plans hope to get implemented for long term benefit of the community.

Goal 3: Strive for risk-informed development

National and global advocacy at COP 26 (408, Adessou)

At COP26, we called for international decision-makers to give greater attention to loss and damage, gender equality and inclusion, and climate finance.

National governments, the primary decision-makers for climate action, met in Scotland from 31 October to 12 November 2021 with the aim of reaching an agreement on how to tackle climate change.

Our policy paper published ahead of the annual event was informed by the network's members and set out how progress can be made at this critical crossroads in the international climate negotiations. We lobbied leaders to adopt fair, effective, and just approaches to tackle both the real causes of climate change, and the impact that rising temperatures are already having on communities most at risk.

At the national level, GNDR members in 102 countries were tasked with advocating to their governments for both immediate and long-term solutions to climate change – for example by localising the early warning systems and increasing data collection and exchange for risk-informed development. The government national focal points of climate change were invited to promote and advocate for the recognition of climate-related Loss and Damage during COP26.

Nature-based solutions

Both secretariat staff and members attended the climate event in Glasgow in person. We conducted online session to demonstrate how nature contributes to providing climate solutions and gave a presentation on why nature-based solutions are crucial for climate and resilience. We highlighted that ecosystems are underutilised when seeking solutions to challenges created by disaster risk and climate change – as evidenced by the findings in our *Views from the Frontline* global report.

Conflict and climate change

Adessou Kossivi, our Regional Lead for Africa, spoke at UNDRR's event *Scaling Up Comprehensive Risk Management for Resilience*. He highlighted how climate change is causing an increased level of conflict in many regions due to increased food insecurity and loss of livelihoods. Young people, in particular, are finding it hard to hope for the future and turning to violence. He called for coherence between reality and policy, and that local perspectives should be listened to – especially those of women – when designing policy.

Before COP26, we also met with the Swedish Government as part of our efforts to advocate on the topic of loss and damage to the EU. After our success at COP26, we will continue to mobilise civil society organisations in the run up to COP27 in Sharm el-Sheikh, Egypt in late 2022. Specifically, we intend to call for more to be done to address forced displacement as a consequence of climate change, as well as support concrete actions to collect evidence on loss and damage.

Making displacement safer

In spring 2022, we launched our global report on forced displacement. Our six major findings highlight critical issues of urban displacement and aim to influence policy towards more durable solutions.

The report found that 69% of displaced persons continue to be affected by disaster years after their initial displacement, and they are at a high risk of entering, or staying in, economic insecurity once forced to leave their home. Their plight is not helped by responses that are often short term, and two-thirds of displaced people are not consulted on decisions that affect them.

Our report shows that displaced persons living in urban areas face compromised living and working conditions, inadequate shelter and service, and often weak social networks. Urban systems – already under pressure – and governance mechanisms do not include the priorities and perspectives of those most at risk of displacement. This weakens the resilience of displaced people and the urban structures which they rely upon. Reliance on informal structures and hazard-prone settlements means durable solutions are not being achieved.

Research directly informed by displaced people

Funded by USAID as part of our *Making Displacement Safer* project, the findings are based on our local-level surveys with displaced populations living on the edges of urban areas in 11 countries: Niger, South Sudan, Rwanda, Republic of Congo, Sri Lanka, Nepal, Indonesia, Bangladesh, Iraq, El Salvador and Honduras.

5,000 displaced persons were surveyed, enabling them to share their perspectives on the challenges they face. Our flagship research methodology allowed community members to highlight the specific threats they face, the consequences of those threats, as well as barriers to action, and comment on the enabling policy environment to change their situations.

Influencing global policy

The report has been used to influence local, national and international discussions on disaster displacement. The findings were first shared at the Global Platform for Disaster Risk Reduction in front of 128 international stakeholders including government representatives, international agencies and civil society leaders.

In addition to sharing our report at the Global Platform, we facilitated a displaced woman, Teresa, to speak directly with the attendees. “Displacement can only be safe if it is voluntary and it is managed; if the communities are consulted; if they have the capacity and empowerment to push their agenda to negotiate and be part of the decision making of government and other stakeholders,” she said. “Let’s not get fascinated with the drama of people being victims of disaster and trying to help them, but ask ourselves: ‘What made them be in that situation?’ The answer is we did not help them before the disaster. The real issue is poverty. Why would I stay near a river that might flood if I can buy a safe house? Why would I stay in an informal settlement if I can have a peaceful house? We need to address this core issue.”

Trustees' annual report

For the year ended 31 March 2022

Next year our network will advocate for coherent pathways to durable solutions; localised and effective governance to manage displacement risk – both before and after a displacement event; and the meaningful participation of displaced people in the policy environment affecting them.

Risk-Informed Development Guide

At the beginning of 2022, we published a new multilingual resource to support civil society organisations to undertake risk-informed development planning with communities most at risk.

Funded by BMZ, the publication demonstrates how evidence-based knowledge can be applied to risk-informed development processes in the context of complex risk drivers.

Spanning over 100 pages, the comprehensive *Risk-Informed Development Guide* is available online and as a downloadable PDF in five languages: English, French, Spanish, Portuguese and Arabic.

Prioritising community risks

Risk-informed development prioritises the risks faced by communities living in the most vulnerable situations – and works through their perspective. Communities come up with development solutions that mitigate their risks and build resilience.

The guide contains practical information on three key stages: firstly, how to engage with communities at risk, organise around their vision of development, and understand the context they live in.

The second phase focuses on assessing risks and anticipating the potential outcomes of development decisions. Topics include risk prioritisation techniques, strategic foresight, scenario planning, and how to strategise with communities at risk.

Thirdly, information is provided on how to take action with communities, accountability to them, and strengthening the overall process.

Knowledge sharing

The resource has been shared widely across our global network – including with our 13 regional advisory groups and at 27 national level member coordination meetings. The guide also featured at an innovation booth at the Global Platform for Disaster Risk Reduction in 2022.

Over the next year, the publication will continue to be promoted and used. Members in several countries are already engaging local government officials with the critical message and call to action – for locally-led, evidence-based and risk-informed development – that it contains.

National advocacy

National advocacy initiatives have begun in fifty countries as part of our *Views from the Frontline* project.

Project coordinating organisations in each country are taking their community-level research to the next level and implementing plans to influence national governments and other stakeholders in order to reduce disaster risk and build resilience.

Each organisation has analysed the key findings and drawn conclusions from their surveys with communities, government representatives and civil society organisations in each risk location. They have also reviewed the current policy environment and developed key recommendations for government action. After consulting with national level stakeholders, each national coordinating organisation has now formulated their recommendations into a national advocacy plan.

Success in Uganda

After surveying over 2,000 people in four risk areas, the Development Network of Indigenous Voluntary Associations (DENIVA), the project coordinating organisation in Uganda, reported three key conclusions: firstly, there is limited engagement of communities by the government in the assessment, planning, implementation and monitoring of resilience building plans.

Secondly, a lack of access to resources and information is limiting communities' – and especially women's – abilities to address disaster risks. Thirdly, there is a need to institutionalise disaster, climate and ecosystem degradation risks into developmental plans and activities.

Together with local leaders and national stakeholders, DENIVA is now advocating for the development of a national policy on disaster risk reduction and management.

Central to their advocacy efforts is ensuring that the national policy enshrines the inclusion of different stakeholders – and particularly vulnerable communities – when government decisions are made on plans and budgets for disaster risk reduction and community level resilience building.

The outcome of government engagement has been successful: national leaders agreed in March 2022 to table a disaster risk reduction bill in the current, 11th session of parliament.

Positive government engagement in Zimbabwe

Our *Views from the Frontline* surveys showed that community and civil society engagement in risk reduction plans and activities by the government is also lacking in Zimbabwe. "Decision making is centralised at the national level, with little grassroots consultations," says a representative from Action 24, our national coordinating member.

As part of their national advocacy initiatives, Action 24 organised a workshop in Domboshava, on the outskirts of Harare, to bring together government representatives, community-based organisations, and community leaders and members.

Trustees' annual report

For the year ended 31 March 2022

The meeting provided an opportunity for the government to consult with communities on their climate change plans and activities. In addition, the participants reviewed policy coherence at the national and local level. The result of this engagement is that the government's climate change adaptation plans now align more closely with the experiences of communities – as captured during our *Views from the Frontline* surveys in Uganda.

An all-stakeholder committee was also formed with representation from local government and community members. The group will facilitate a frequent, ongoing policy dialogue between stakeholders, and continuously encourage inclusivity in disaster risk reduction and climate change mitigation and adaptation activities at the community level.

Financial review

Income and Expenditure

The results for the year, as disclosed on page 27 show income of £1,730,487 (2020–21: £1,414,357) and expenditure of £2,104,732 (2020–21: £2,155,016), giving a net deficit of £374,246 (2020–21: £740,659). Year end reserves totalled £689,854 (2020–21: £1,064,100), of which unrestricted reserves comprised £286,428 (2020–21: £281,205) and restricted reserves £403,426 (2020–21: £782,895).

Reserves Policy

GNDR's reserves policy, is to maintain a minimum of three months' secretariat expenditure (defined as staff and overhead costs) in reserves to meet contractual and legal obligations, with a target set at six months.

Based on GNDR's 2022–23 budget, total salaries and overhead costs are approximately £1.15 million, so that three months expenditure represents approximately £287,000. As at 31st March 2022, unrestricted reserves totalled £286,428, so this is at the bottom end of the range. The trustees believe that this reserves policy remains appropriate in the current situation.

We continue seeking to build up our reserves by targeting unrestricted funding, in particular from trusts and foundations. Since April we have also begun to raise income via sponsorship of individuals participating in events, such as the London Marathon, and use of the "Give as you Live" affiliate scheme, whereby GNDR secures charitable donations via retail purchases made by subscribing members.

Principal Funding and Going Concern

Note 15 of the accounts on page 40 lists all those donors which have funded GNDR over the course of 2020–21 and 2021–22. Several of these donors have now been funding GNDR over a number of years, notably USAID, the Swiss government (SDC), the German government and the Swedish government (Sida). With effect from 1 April 2022, we have secured a new four-year grant from Sida, whilst existing grants from the other three donors continue into this financial year and beyond. We have also secured funding from EU Horizons as part of a consortium and, with effect from late 2022, we expect to have secured a new grant from USAID's Bureau for Humanitarian Affairs (BHA), a five-year proposal worth 5.7 million US Dollars.

The overall funding situation in the area GNDR operates continues to be a challenging one, and the Trustees therefore continue to monitor the funding pipeline very closely. At the same time, we believe that GNDR is strategically well placed to meet these challenges, and see this as being evidenced by both the grants already secured and those in the pipeline. As a result we remain very confident of GNDR remaining a going concern.

Fundraising Statement

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

Plans for the future

GNDR's priorities for the future are to continue to outwork the key elements of our five-year strategy. During 2022–23, this will involve the following:

Membership engagement

- Continue to strengthen members' capacity so that they can (i) convene an all-society approach at local and national level, (ii) mobilise communities most at risk to analyse and prioritise the risks they face, (iii) plan and integrate the communities plans with those of local governments, (iv) make all involved accountable to the communities most at risk, and (v) use the experience as evidence to influence
- Promote localisation in terms of an expanded role for the members, the capacity strengthening will focus on (i) corporate governance, project management, fundraising and setting up accountability systems. (ii) developing advocacy and influencing skills. (iii) generate evidence for influencing policies and practices of national governments, international actors, and donors to adopt a localisation approach.
- Continue the local leadership academy via a mix of centrally run and delivered local leadership academy with increased practice of members to members support and actions.

Trustees' annual report

For the year ended 31 March 2022

- Regular RAGs and NCMs organised regularly to facilitate capacity strengthening, policy advocacy and influencing engagements at the national and regional levels.
- Revamp of the community platform to make members' access easier and more effective
- Attracting the members from the most vulnerable countries with the specialised skill sets. The induction of the newly recruited members will primarily focus on nurturing the strategic interest and willingness of the organisation to join the network.
- Continue with members' newsletter

Strengthening engagement with communities most at risk

- Projects with a focus on communities most at risk will strengthen the communities' leadership with a clear focus on building leadership of women from these communities.
- These leaders will help facilitate communities' analysis and prioritisation of risks, developing mitigation plans and integrating the plans with local development plans of the governments and NGOs.
- Members will be supported through capacity strengthening to mobilise resources for communities most at risk.
- The experience of these processes, in the form of policy communications and messages, will be collected, collated and disseminated as strategic policy messages to influence the policies and practices at the local, national, regional and global level.
- Promote other activities similar to the women mentorship programme, where members can share and learn from each other

Championing localisation

- The developed localisation tool kit will be shared and piloted.
- The localisation tracker developed in 2021 will be used in selected countries (to be defined once the resource is mobilised). This will provide us an understanding of where and what advocacy needs to be focussed to promote localisation in policies and practices at the national level

Risk informed development

- Risk informed Development Toolkit, along with various resources developed by GNDR, such as CBDRM, Coherence cookbooks etc will be contextualised and rolled out.
- The focus during the year will be on developing the risk informed development approach in the humanitarian, development and peace nexus.

Engagement in global events

During the year, the focus will be on engaging, participating and influencing during the following global events.

- The Global Platform for Disaster Risk Reduction (GPDRR) in May 2022. The key focus will be feeding into the discourse based on the perspectives of members as gathered during the midterm review of Sendai Framework.

Trustees' annual report

For the year ended 31 March 2022

- The High Level Political Forum (HLPF) in July 2022. The key focus will be promoting the evidence and lived-in experience of communities most at risk and members in advocating for localisation in policies and practices.
- COP27 in November'22. Here the priority will be a continuation from CO26 influencing policies and practices by sharing lived-in experience of community led climate adaptation plans and actions (with a focus on loss and damage), climate financing, gender and inclusion.

Organisational Priorities

These will include the following:

- Strengthening the organisational systems, particularly around sub-granting, procurement, project management and the M&E framework.
- Increasing the diversification of fundraising, with particular emphasis on growth of trusts and foundations:
- Continuing with effective and accountable governance, including Trustees and Board KPIs, Trustees and Board recruitment in line with the governance manual, and induction of new Board members
- Planned reviews are undertaken during the year, being midterm review of the global strategy, annual members' survey, partners' survey and annual staff survey

Structure, governance and management

Constitution

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

GNDR was officially launched in Geneva during the Global Platform for Disaster Reduction in June 2007. The network is a major international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

The executive leadership of the secretariat ensures trustees receive induction and training, using a checklist introduced in February 2018 and updated in October 2020.

Organisational structure and decision making

The Board of Trustees is responsible for governance and for ensuring the charity meets its charitable objects. Full details of GNDR's governance structures and processes are outlined in its governance manual (published October 2018).

The Global Board is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of member representatives, one of whom is appointed as the Chair. The current Chair of the Global Board is Graciela Salaberri, who was elected in December 2021 to replace Farah Kabir. The Board has 2 Independent Members and 11 regional representatives who

Global Network of Civil Society Organisation for Disaster Reduction

Trustees' annual report

For the year ended 31 March 2022

are elected by their respective regional members. Quarterly teleconferences and periodic face-to-face meetings are held by the Global Board.

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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

Global and regional hubs

The day-to-day coordination and management of GNDR is carried out by a small Secretariat team comprising of the UK based Global Hub and regional offices in Latin America, Africa and Asia. Until 30 June 2022 the Secretariat was led by the Executive Director. From 1 July 2022 the Secretariat has been led on an interim basis by three members of the senior leadership team. As of 31 March 2022, the UK hub had 13 staff members and is based in an office at 8, Waldegrave Road, Teddington, Middlesex TW11 8HT, UK, under a leasehold contract.

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

Arrangements for setting pay

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

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

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

Risk management

In order to manage risk, GNDR maintains a comprehensive and detailed risk register, which identifies the major strategic and operational risks faced by the organisation. These are grouped by risk category, including legal and regulatory compliance, governance-related, external factors, operational, HR, technological, financial and reputational risks. Key financial risks include

Trustees' annual report

For the year ended 31 March 2022

uncertainties around the funding pipeline, the potential for disallowed costs on institutionally funded projects, and losses arising from movements on foreign exchange movements.

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

The Trustees and Global Board have assessed the major risks to which the GNDR is exposed, in particular those related to its operations and finances, and are satisfied that systems and procedures are in place to minimise exposure to the major risks. The main risk facing the organisation at present is financial, specifically the organisation's reliance on funding from institutional grants, which are short term and restricted in nature. GNDR has mitigated against this risk by investing in fundraising capacity, by seeking to grow and diversify other streams of fundraising, including trusts, foundations and via consortia, and by applying strict controls around budgeting and cash flow management. Access to EC funding following Brexit is another financial risk, for which reason a foundation, Stichting GNDR, has been established in The Netherlands.

Statement of responsibilities of the trustees

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also

Trustees' annual report

For the year ended 31 March 2022

responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 3 (2021: 3). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

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

The directors' annual report has been approved by the directors on 8 September 2022 and signed on their behalf by

Ian Farrer
Treasurer

Peter Curran
Chair

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

20 October 2022

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

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Grants	2	-	1,712,318	1,712,318	-	1,414,357	1,414,357
Other	3	18,169	-	18,169	-	-	-
Total income		18,169	1,712,318	1,730,487	-	1,414,357	1,414,357
Expenditure on:							
Charitable activities							
Building the GNDR Community	4	12,946	1,277,336	1,290,283	20,984	1,516,343	1,537,327
VFL Action Research	4	-	485,146	485,146	-	108,566	108,566
Advocacy and Campaigning	4	-	329,303	329,303	-	509,123	509,123
Total expenditure		12,946	2,091,786	2,104,732	20,984	2,134,032	2,155,016
Net (expenditure) / income for the year	6	5,223	(379,468)	(374,246)	(20,984)	(719,675)	(740,659)
Transfers between funds				-	(11,290)	11,290	-
Net movement in funds		5,223	(379,468)	(374,246)	(32,274)	(708,385)	(740,659)
Reconciliation of funds:							
Total funds brought forward	14	281,205	782,895	1,064,100	313,479	1,491,280	1,804,759
Total funds carried forward		286,428	403,426	689,854	281,205	782,895	1,064,100

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. 7374358

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Current assets:					
Debtors	11	475,918		264,285	
Cash at bank and in hand		254,787		926,602	
			<u>730,705</u>	<u>1,190,887</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(40,851)		(126,787)	
			<u>689,854</u>	<u>1,064,100</u>	
Total current and net assets					
The funds of the charity:					
Restricted income funds	15a		403,426		782,895
Total unrestricted funds			286,428		281,205
			<u>689,854</u>		<u>1,064,100</u>
Total charity funds					

Approved by the trustees on 8 September 2022 and signed on their behalf by

Peter Curran
Director

Ian Farrer
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2022

	2022 £	£	2021 £	£
Cash flows from operating activities				
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(374,246)		(740,659)	
(Increase)/decrease in debtors	(211,633)		30,509	
Increase/(decrease) in creditors	(85,936)		76,723	
Net cash used in operating activities	(671,815)		(633,427)	
Change in cash and cash equivalents in the year	(671,815)		(633,427)	
Cash and cash equivalents at the beginning of the year	926,602		1,560,029	
Cash and cash equivalents at the end of the year	254,787		926,602	

Analysis of cash and cash equivalents

	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Cash at bank and in hand	926,602	(671,815)	-	254,787
Total cash and cash equivalents	926,602	(671,815)	-	254,787

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on direct cost, of the amount attributable to each activity.

● Building the GNDR Community	61%
● VFL Action Research	23%
● Advocacy and Campaigning	16%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

h) Fixed assets

Capital items with a purchase cost of £5,000 or more, and a useful life of five years or more, are classified as fixed assets. The value of such items at the end of the year is nil. (2020-21: Nil)

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

Notes to the financial statements

For the year ended 31 March 2022

2 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
BHA (United States Government)	-	476,470	476,470	-	439,770	439,770
SDC (Swiss Agency for Development and Co-operation)	-	275,656	275,656	-	406,346	406,346
BMZ (German Government)	-	485,845	485,845	-	3,228	3,228
SIDA (Swedish Government)	-	427,520	427,520	-	439,271	439,271
Department for International Development (UK Government)	-	41,663	41,663	-	102,899	102,899
Evan Cornish	-	5,000	5,000	-	-	-
UNDRR	-	-	-	-	21,314	21,314
Edinburgh University	-	165	165	-	-	-
Other Income	18,169	-	18,169	-	1,529	1,529
Total income from charitable activities	<u>18,169</u>	<u>1,712,318</u>	<u>1,730,487</u>	<u>-</u>	<u>1,414,357</u>	<u>1,414,357</u>

3 Other income

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Foreign exchange differences	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2022

4a Analysis of expenditure (current year)

	Charitable activities					2022 Total £	2021 Total £
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £		
Staff costs (Note 7)	956,211	-	-	-	-	956,211	1,078,130
Direct charitable activities costs	215,641	445,142	302,150	-	-	962,934	837,015
Foreign exchange losses	12,037	-	-	-	-	12,037	20,984
Fixed office costs	-	-	-	-	147,098	147,098	185,916
Finance charges	-	-	-	-	307	307	383
Auditors remuneration	-	-	-	10,710	-	10,710	11,300
Other costs	-	-	-	15,435	-	15,435	21,287
	1,183,890	445,142	302,150	26,145	147,405	2,104,732	2,155,016
Support costs	90,365	33,977	23,063	-	(147,405)	-	-
Governance costs	16,028	6,026	4,091	(26,145)	-	-	-
Total expenditure 2022	1,290,283	485,146	329,303	-	-	2,104,732	
Total expenditure 2021	1,537,327	108,566	509,123	-	-		2,155,016

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2022

4b Analysis of expenditure (prior year)

	Charitable activities					2021 Total £
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £	
Staff costs (Note 7)	1,078,130	-	-	-	-	1,078,130
Direct charitable activities costs	219,326	108,566	509,123	-	-	837,015
Foreign exchange losses	20,984	-	-	-	-	20,984
Fixed office costs	-	-	-	-	185,917	185,917
Finance charges	-	-	-	-	383	383
Auditors remuneration	-	-	-	11,300	-	11,300
Other costs	-	-	-	21,287	-	21,287
	1,318,440	108,566	509,123	32,587	186,300	2,155,016
Support costs	186,300	-	-	-	(186,300)	-
Governance costs	32,587	-	-	(32,587)	-	-
Total expenditure 2021	1,537,327	108,566	509,123	-	-	2,155,016

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2022

5 Grant making

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

	Unrestricted £	Restricted £	2022 £	2021 £
Cost				
RDI – Indonesia	–	16,217	16,217	6,265
Voices of the South – Bangladesh	–	21,806	21,806	10,483
CASM – Honduras	–	24,226	24,226	–
IID – Iraq	–	23,440	23,440	13,111
Niger – DEMI-E	–	35,280	35,280	9,454
CDHD – Congo	–	32,905	32,905	13,104
Centre for Disaster Preparedness	–	–	–	27,333
JVE – Niger	–	–	–	12,527
SEEDS India	–	–	–	18,073
R-MARP	–	–	–	18,443
Root of Generations	–	44,678	44,678	–
ENDA – TM	–	–	–	17,499
REED Rural Education & Economic Development Society	–	4,270	4,270	–
CARITAS	–	–	–	17,761
SSID	–	5,000	5,000	4,647
BEDS Bangladesh Environment & Development Society	–	5,010	5,010	–
Asociacion TESAI Reka Parauguay	–	5,010	5,010	–
South Asia Partnership SRI-LANKA –SAPSRI	–	5,010	5,010	–
FH Association Guatemala (DEVCO)	–	11,837	11,837	–
Mission Shalom International Senegal (DEVCO)	–	–	–	6,272
Action 24 Zimbabwe (DEVCO)	–	5,880	5,880	6,215
Food for Hungry Mozambique (DEVCO)	–	12,670	12,670	–
DENIVA Uganda (DEVCO)	–	6,161	6,161	6,597
Benimpuhwe Organization	–	5,010	5,010	–
Dedras- ONG	–	5,010	5,010	–
ACTED	–	–	–	6,366
ADS Kenya	–	–	–	6,026
Anglican Development Services – Kenya	–	–	–	6,260
Arab Network Environment and Development – Egypt	–	–	–	7,434
ASSOCIATION JEUNES VOLONTAIRES POUR	–	–	–	6,858
Bahir Dar – Ethiopia	–	–	–	6,143
CEricle des Droits de l'Homme et de	–	–	–	–
Development(CHCD) – Congo Brazzaville	–	–	–	13,218
Christian Council – Vanuatu	–	–	–	6,562
CHURCH WORLD SERVICE – ASIA/PACIFIC	–	5,861	5,861	–
Church World Services – Cambodia	–	–	–	5,867
Corporation Asociacion Chilena Pro Naciones	–	5,158	5,158	–
Development Workshop France – Vietnam	–	–	–	16,451
E-Life – Malawi	–	13,226	13,226	11,744
Federacion Luterana Mundial	–	–	–	23,164
Friend – Fiji	–	17,192	17,192	7,103
Fundecooperacion para el Desarrollo Sostenible	–	8,087	8,087	–
Funsalprodese – El Salvador	–	51,788	51,788	15,997
GEADIRR (Cameroon)	–	–	–	6,692
Gender Development Association – Lao PDR	–	14,957	14,957	12,498
Haibtat for Humanity – Dominican Republic	–	11,755	11,755	15,741
Human Right Movment– Bir Duino – Kyrgyzstan	–	–	–	16,048
Janathakshan 1	–	8,097	8,097	15,418
Lead Tchand	–	–	–	6,559
Live & Learn Solomon Islands	–	22,323	22,323	8,024
Manadisaster Organisation – Rwanda	–	35,700	35,700	21,939
NSET Nepal	–	32,583	32,583	11,915
OND – AFAD – Mali	–	–	–	6,638
Sub-total	–	496,147	496,147	448,449

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2022

5 Grant making (continued)	Unrestricted £	Restricted £	2022 £	2021 £
Cost				
ORISSA STATE VOLUNTEERS AND SOCIAL Pattan Development Organisation	-	-	-	3,958
Practical Action Peru	-	8,613	8,613	-
RAED	-	21,121	21,121	6,358
Reseau de la Jeunesse Nigerienne – Niger	-	17,250	17,250	7,071
Reseau Marp	-	-	-	6,874
SAF FJKM – Madagascar	-	-	-	6,090
Solidarite & Development Durable – Mauritania	-	11,754	11,754	-
Sudanese Environment Conservation Society	-	-	-	6,227
Tear Fund – Haiti	-	8,863	8,863	6,018
WOYODEV – Nigeria	-	6,036	6,036	-
Yakkum Emergency Unit	-	-	-	6,136
Colombia Partner	-	7,029	7,029	7,566
PDAP Bangladesh (DEVCO)	-	22,438	22,438	-
	-	-	-	12,963
Total	-	599,251	599,251	517,711

6 Net (expenditure) / income for the year

This is stated after charging:

	2022 £	2021 £
Auditor's remuneration	10,710	11,300
Other services	15,435	21,287
Operating lease expenses	68,819	70,376

Notes to the financial statements

For the year ended 31 March 2022

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	793,648	805,437
Consultant costs	21,151	104,823
Redundancy costs	–	41,659
Social security costs	56,242	56,568
Other forms of employee benefits / pension costs	85,170	69,644
	<u>956,211</u>	<u>1,078,130</u>

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

	2022 No.	2021 No.
£60,000 – £69,999	–	–
£70,000 – £79,999	–	–
£80,000 – £89,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions) of the key management personnel were £97,490.70 (2022: £97,873).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £367 (2021: £1,367) incurred by trustees relating to attendance at meetings of the trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 23 (2021: none).

9 Related party transactions

There are no related party transactions to disclose for this financial year (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties (2021: none).

10 Taxation

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

11 Debtors

	2022 £	2021 £
Prepayments	13,785	6,372
Accrued grants	462,133	257,913
	<u>475,918</u>	<u>264,285</u>

Notes to the financial statements

For the year ended 31 March 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Grants payable	6,050	118,157
Accruals	34,801	8,630
	<u>40,851</u>	<u>126,787</u>

13 Pension scheme

The company makes contributions to various pension funds nominated by employees based on a fixed percentage rate of gross income on a monthly basis. The company has no other pension commitments.

The pension cost charge represents contributions paid by the company amounting to £85,170 (2021: £69,644). These are charged to restricted funds.

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

	General unrestricted £	Restricted £	Total funds £
Net current assets	286,428	403,427	689,854
Net assets at 31 March 2022	<u>286,428</u>	<u>403,427</u>	<u>689,854</u>

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2022

15a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
OFDA (United States Government)	-	-	-	-	-
BHA (United States Government)	-	476,470	476,470	-	-
SDC (Swiss Agency for Development and Co-operation)	-	275,656	274,479	-	1,177
BMZ (German Government)	-	485,845	485,845	-	-
DEVCO (EU)	768,079	-	380,052	-	388,027
Sida (Swedish Government)	14,816	427,520	428,843	-	13,493
Department for International Development (UK Government)	-	41,663	41,663	-	-
Evan Cornish Foundation	-	5,000	4,270	-	730
Edinburgh University	-	165	165	-	-
Total restricted funds	782,895	1,712,318	2,091,787	-	403,427
Total unrestricted general funds	281,205	18,169	12,946	-	286,428
Total funds	1,064,100	1,730,487	2,104,733	-	689,854

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

15b Movements in funds (prior year)

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

15 Purposes of restricted funds

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

OFDA (United States Government)

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

BHA (United States Government)

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

SDC (Swiss Agency for Development and Cooperation)

Since April 2013 SDC have been making a regular annual contribution to support GNDR in the strengthening of the network and the outworking of its global strategy. In 2021 SDC signed a new four year grant with effect from 1 April 2021, for a total amount of 1.4 million Swiss Francs.

SDC for Global Summit

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

BMZ (German Government)

In 2021 GNDR secured funding from the German Federal Ministry for Economic Cooperation and Development (BMZ) to fund its 2020–2025 five year strategy, titled Local Leadership for Global Impact (LLGI). The grant was secured via a cooperation agreement with a German NGO, Diakonie Katastrophenhilfe (DKH). The agreement was signed for three years with effect from 15th January 2021, for a total amount of 1,284,460 Euros. No expenditure was incurred on the grant until April 2021, hence it did not appear in the 2020–21 accounts.

GIZ (German Government)

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

DEVCO (EU)

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

Sida (Swedish Government)

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

Department for International Development (UK Government)

This project was part of a consortium led by Christian Aid, titled Evidence and Collaboration for Inclusive Development (ECID). The project commenced with a "co-creation" phase during which the various collaborators designed the project, followed by the implementation phase, which began in April 2020. On 28th April 2021 the Foreign and Commonwealth Development Office (FCDO) announced the closure of the project due to budget reductions. There followed a three-month closing down process, after which the project was closed.

Evan Cornish Foundation

In April 2021 GNDR secured funding from this trust as a contribution towards its award of livelihoods grants, which fund innovative projects implemented by local organisations to build resilience following disasters.

Notes to the financial statements

For the year ended 31 March 2022

15 Purposes of restricted funds (continued)

Edinburgh University

As with the DfID project, GNDR acted as part of a consortium on this project, which aimed to bring disaster risk management to the centre of global urban policy and practice, thereby strengthening the voice and capacity of the urban poor. In April 2021 this project was suspended indefinitely, as a result of the same spending reductions which impacted the ECID project.

16 Operating lease commitments payable as a lessee

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

	Property 2022 £	2021 £
Less than one year	26,544	37,327
One to five years	-	-
Over five years	-	-
	<u>26,544</u>	<u>37,327</u>

17 Contingent liability

GNDR has recognised income and expenditure in previous years from one funder, and there may be contingent liabilities relating to this project. The donor, the European Commission, has commissioned auditors to review years one to three of the Views from the Frontline (VFL) project. This is a standard contractual requirement included in all of their grant agreements. These auditors have produced a draft report indicating findings of potentially ineligible expenditure to the Commission. GNDR disputes the auditors' findings of ineligibility, and has provided supporting documentation to justify the expenditure, but the auditors have still to issue their final report. The donor is aware of the situation, and to date the donor has not requested any repayment of funds. GNDR is currently unable to make a reliable estimate of the financial effect, if any, of this ongoing project audit, and expects to have clarity on the final value of any liabilities during 2022/23.

18 Legal status of the charity

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

Accounts

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisations for Disaster Reduction

Report and financial statements
For the year ended 31 March 2021

Global Network of Civil Society Organisations for Disaster Reduction

Contents

For the year ended 31 March 2021

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	23
Statement of financial activities (incorporating an income and expenditure account)	27
Balance sheet	28
Statement of cash flows	29
Notes to the financial statements	30

Global Network of Civil Society Organisations for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2021

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 2021. The Trustees confirm that the report and financial statements of GNDR comply with the current statutory requirements, the requirements of GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities applicable to Charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland".

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

GNDR is a voluntary network of civil society organisations, associations and individuals who are committed to working together, and engaging with partners and other stakeholders, to increase community resilience and reduce disaster risk around the world. As of March 2021, GNDR members included over 1,600 civil society organisations active in over 120 countries across virtually every geographical region in the world.

"GNDR has succeeded in getting the 'everyday disasters' onto the global agenda." High-level UN official

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

1 Start at the local level

Recognise the local context and understand community perspectives of risk

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

Catalyst

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

Capacity strengthener

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

Convenor

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

Thought Leader

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

Amplifier

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

Reporter

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

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

Achievements and performance

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

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

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

Regional advisory groups

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

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

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

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

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

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

National coordination meetings

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

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

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

Digital global summit 2020

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

Goal 2: Champion a localisation movement

Implementation of community resilience plans

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

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

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

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

Community-based disaster risk management

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

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

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

Fundraising training and coaching

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

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

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

Goal 3: Strive for risk-informed development

Making displacement safer

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

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

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

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

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

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

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

Advocating for community priorities with the UNDRR Stakeholders Engagement Mechanism

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

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

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

Community climate action

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

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

Views from the Frontline global report

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

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

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

Directors' annual report

For the year ended 31 March 2021

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

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

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

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

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

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

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

Financial review

Income and Expenditure

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

Reserves Policy

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

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

Principal Funding and Going Concern

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

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

Fundraising Statement

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

Plans for the future

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

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

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

Structure, governance and management

Constitution

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

GNDR was officially launched in Geneva during the Global Platform for Disaster Reduction in June 2007. The network is a major international alliance of civil society organisations working to influence and implement disaster risk reduction policies and practices around the world.

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

The Board of Trustees is responsible for governance and for ensuring the charity meets its charitable objects. Full details of GNDR's governance structures and processes are outlined in its governance manual (published October 2018).

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

The Global Board has 4 subcommittees: Governance, Finance, Membership and Resources. These groups meet at approximately quarterly intervals, in advance of Global Board meetings.

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

Directors' annual report

For the year ended 31 March 2021

Global and regional hubs

The day to day coordination and management of GNDR is carried out by a small Secretariat team comprising of the UK based Global Hub and regional offices in Latin America, Africa and Asia. The Secretariat is led by the Executive Director, who has been in post since September 2018. As of 31 March 2021, the UK Hub had 13 staff members and is based in an office at 8, Waldegrave Road, Teddington, Middlesex TW11 8HT, UK, under a leasehold contract.

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

Arrangements for setting pay

The salary structure of the GNDR Secretariat is developed by the GNDR Executive Director and Secretariat management, in consultation with the Global Board, Trustees and Finance sub-committee. In June 2020 GNDR introduced a Reward Policy for setting salaries, based on the use of a Job Evaluation Tool, which scores all secretariat roles against a set of criteria and allocates them to a particular salary "band" for each level of seniority. Independent market matching surveys are carried out at regular intervals to ensure salaries are in line with the current market, both for UK and for regionally-based staff.

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

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

Risk management

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

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

Directors' annual report

For the year ended 31 March 2021

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

Statement of responsibilities of the trustees

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Directors' annual report

For the year ended 31 March 2021

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

Auditor

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

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

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

Peter Curran
Director

Ian Farrer
Treasurer

Independent auditor's report

To the members of

Global Network of Civil Society Organisations for Disaster Reduction

Opinion

We have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisations for Disaster Reduction

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisations for Disaster Reduction

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisations for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

14 December 2021

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

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2021

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. [7374358]

As at 31 March 2021

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

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the GNDR to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the GNDR as at 31 March 2021 and of its net income/ expenditure for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions relating to companies' subject to the small companies' regime within Part 15 of the companies Act 2006.

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

Peter Curran
Director

Ian Farrer
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2021

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

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

g) Foreign Currency Transactions

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

Notes to the financial statements

For the year ended 31 March 2021

2 Income from charitable activities

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

3 Other income

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

4a Analysis of expenditure (current year)

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

4b Analysis of expenditure (prior year) restated

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

5 Grant making

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

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

6 Net (expenditure) / income for the year

This is stated after charging:

	2021	2020
	£	£
Auditor's remuneration	11,300	7,716
Other services	21,287	–
Operating lease expenses	70,376	74,484

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

Staff costs were as follows:

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

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

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

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

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

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

8 Staff numbers

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

Notes to the financial statements

For the year ended 31 March 2021

9 Related party transactions

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

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

10 Taxation

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Pension scheme

The company makes contributions to various pension funds nominated by employees based on a fixed percentage rate of gross income on a monthly basis. The company has no other pension commitments.

The pension cost charge represents contributions paid by the company amounting to £69,644 (2020: £60,713). These are charged to restricted funds.

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

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

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

15a Movements in funds (current year)

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

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

15b Movements in funds (prior year)

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

15 Purposes of restricted funds

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

OFDA (United States Government)

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

BHA (United States Government)

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

SDC (Swiss Agency for Development and Co-operation)

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

SDC for Global Summit

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

GIZ (German Government)

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

DEVCO (EU)

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

Sida (Swedish Government)

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

Department for International Development (UK Government)

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

UNDRR

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

Edinburgh University

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

Notes to the financial statements

For the year ended 31 March 2021

16 Operating lease commitments payable as a lessee

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

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

17 Legal status of the charity

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

Notes to the financial statements

For the year ended 31 March 2021

18 Impact of prior year adjustments 1

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2021

19 Impact of prior year adjustments 2

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

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