

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

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### For the year ended 31 March 2022

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# Global Network of Civil Society Organisation for Disaster Reduction

## Reference and administrative information

For the year ended 31 March 2022

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**Company number** 7374358  
**Country of incorporation** United Kingdom

**Charity number** 1141471  
**Country of registration** England & Wales

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

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

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

## Trustees' annual report

For the year ended 31 March 2022

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The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of Global Network of Civil Society Organisations for Disaster Reduction (GNDR) for the year ended 31 March 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.

Trustees' annual report

For the year ended 31 March 2022

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*"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

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For the year ended 31 March 2022

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- 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

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**For the year ended 31 March 2022**

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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,



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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.

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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

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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

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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

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For the year ended 31 March 2022

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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.”

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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.

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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 31<sup>st</sup> 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

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- 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

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- 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

## Trustees' annual report

For the year ended 31 March 2022

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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

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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

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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

## 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.

## **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 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

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- 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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

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 £
<b>Income from:</b>							
Grants	2	–	1,712,318	<b>1,712,318</b>	–	1,414,357	1,414,357
Other	3	18,169	–	<b>18,169</b>	–	–	–
<b>Total income</b>		<b>18,169</b>	<b>1,712,318</b>	<b>1,730,487</b>	<b>–</b>	<b>1,414,357</b>	<b>1,414,357</b>
<b>Expenditure on:</b>							
Charitable activities							
Building the GNDR Community	4	12,946	1,277,336	<b>1,290,283</b>	20,984	1,516,343	1,537,327
VFL Action Research	4	–	485,146	<b>485,146</b>	–	108,566	108,566
Advocacy and Campaigning	4	–	329,303	<b>329,303</b>	–	509,123	509,123
<b>Total expenditure</b>		<b>12,946</b>	<b>2,091,786</b>	<b>2,104,732</b>	<b>20,984</b>	<b>2,134,032</b>	<b>2,155,016</b>
<b>Net (expenditure) / income for the year</b>	6	<b>5,223</b>	<b>(379,468)</b>	<b>(374,246)</b>	<b>(20,984)</b>	<b>(719,675)</b>	<b>(740,659)</b>
Transfers between funds				–	(11,290)	11,290	–
<b>Net movement in funds</b>		<b>5,223</b>	<b>(379,468)</b>	<b>(374,246)</b>	<b>(32,274)</b>	<b>(708,385)</b>	<b>(740,659)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	281,205	782,895	<b>1,064,100</b>	313,479	1,491,280	1,804,759
<b>Total funds carried forward</b>		<b>286,428</b>	<b>403,426</b>	<b>689,854</b>	<b>281,205</b>	<b>782,895</b>	<b>1,064,100</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 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 £
<b>Current assets:</b>					
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>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(40,851)		(126,787)	
				<u></u>	
<b>Total current and net assets</b>			<u>689,854</u>	<u>1,064,100</u>	
<b>The funds of the charity:</b>	15a				
Restricted income funds			403,426	782,895	
Total unrestricted funds			286,428	281,205	
			<u>689,854</u>	<u>1,064,100</u>	
<b>Total charity funds</b>			<u>689,854</u>	<u>1,064,100</u>	

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 £	£
<b>Cash flows from operating activities</b>				
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	
<b>Net cash used in operating activities</b>	<b>(671,815)</b>		<b>(633,427)</b>	
<b>Change in cash and cash equivalents in the year</b>	<b>(671,815)</b>		<b>(633,427)</b>	
Cash and cash equivalents at the beginning of the year	926,602		1,560,029	
<b>Cash and cash equivalents at the end of the year</b>	<b>254,787</b>		<b>926,602</b>	

## 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
<b>Total cash and cash equivalents</b>	<b>926,602</b>	<b>(671,815)</b>	<b>–</b>	<b>254,787</b>



**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

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**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	<b>476,470</b>	–	439,770	439,770
SDC (Swiss Agency for Development and Co-operation)	–	275,656	<b>275,656</b>	–	406,346	406,346
BMZ (German Government)	–	485,845	<b>485,845</b>	–	3,228	3,228
SIDA (Swedish Government)	–	427,520	<b>427,520</b>	–	439,271	439,271
Department for International Development (UK Government)	–	41,663	<b>41,663</b>	–	102,899	102,899
Evan Cornish	–	5,000	<b>5,000</b>	–	–	–
UNDRR	–	–	<b>–</b>	–	21,314	21,314
Edinburgh University	–	165	<b>165</b>	–	–	–
Other Income	18,169	–	<b>18,169</b>	–	1,529	1,529
Total income from charitable activities	<u>18,169</u>	<u>1,712,318</u>	<u><b>1,730,487</b></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	–	–	<b>–</b>	–	–	–
	<u>–</u>	<u>–</u>	<u><b>–</b></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	2021
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £	Total £	Total £
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)	–	–	–
<b>Total expenditure 2022</b>	<b>1,290,283</b>	<b>485,146</b>	<b>329,303</b>	<b>–</b>	<b>–</b>	<b>2,104,732</b>	
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					
	Building the GNDR Community £	VFL Action Research £	Advocacy and Campaigning £	Governance costs £	Support costs £	2021 Total £
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)	–	–
<b>Total expenditure 2021</b>	<b>1,537,327</b>	<b>108,566</b>	<b>509,123</b>	<b>–</b>	<b>–</b>	<b>2,155,016</b>

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 £
<b>Cost</b>				
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 Paraguay	–	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
Cercle 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

Notes to the financial statements

For the year ended 31 March 2022

5 Grant making (continued)	Unrestricted £	Restricted £	2022 £	2021 £
<b>Cost</b>				
ORISSA STATE VOLUNTEERS AND SOCIAL	-	-	-	3,958
Pattan Development Organisation	-	8,613	<b>8,613</b>	-
Practical Action Peru	-	21,121	<b>21,121</b>	6,358
RAED	-	17,250	<b>17,250</b>	7,071
Reseau de la Jeunesse Nigerienne – Niger	-	-	-	6,874
Reseau Marp	-	-	-	6,090
SAF FJKM – Madagascar	-	11,754	<b>11,754</b>	-
Solidarite & Development Durable – Mauritania	-	-	-	6,227
Sudanese Environment Conservation Society	-	8,863	<b>8,863</b>	6,018
Tear Fund – Haiti	-	6,036	<b>6,036</b>	-
WOYODEV – Nigeria	-	-	-	6,136
Yakkum Emergency Unit	-	7,029	<b>7,029</b>	7,566
Colombia Partner	-	22,438	<b>22,438</b>	-
PDAP Bangladesh (DEVCO)	-	-	-	12,963
Total	-	599,251	<b>599,251</b>	517,711

6 Net (expenditure) / income for the year

This is stated after charging:

	2022 £	2021 £
Auditor's remuneration	<b>10,710</b>	11,300
Other services	<b>15,435</b>	21,287
Operating lease expenses	<b>68,819</b>	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
	<b>956,211</b>	<b>1,078,130</b>

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

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: 23).

**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
	<b>475,918</b>	<b>264,285</b>



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
	<b>40,851</b>	<b>126,787</b>

**13 Pension scheme**

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

The pension cost charge represents contributions paid by the company amounting to £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
<b>Net assets at 31 March 2022</b>	<b>286,428</b>	<b>403,427</b>	<b>689,854</b>

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

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

# 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 £
<b>Restricted funds:</b>					
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	-	-
<b>Total restricted funds</b>	<b>782,895</b>	<b>1,712,318</b>	<b>2,091,787</b>	<b>-</b>	<b>403,427</b>
<b>Total unrestricted general funds</b>	<b>281,205</b>	<b>18,169</b>	<b>12,946</b>	<b>-</b>	<b>286,428</b>
<b>Total funds</b>	<b>1,064,100</b>	<b>1,730,487</b>	<b>2,104,733</b>	<b>-</b>	<b>689,854</b>

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

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

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

**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	–	–
	<b>26,544</b>	<b>37,327</b>

**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.