

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisation for Disaster Reduction

Report and financial statements

For the year ended 31 March 2023

Global Network of Civil Society Organisation for Disaster Reduction

Contents

For the year ended 31 March 2023

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

Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2023

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

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

**Key management
personnel**

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

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

Trustees' annual report

For the year ended 31 March 2023

1 Start at the local level

Recognise the local context and understand community perspectives of risk

2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

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

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

Catalyst

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

Capacity strengthener

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

Convenor

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

Thought leader

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

Amplifier

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

Reporter

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

Achievements and performance

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

Making displacement safer

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

Civil society improving planning for complex disasters

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

Trustees' annual report

For the year ended 31 March 2023

Proposal writing training

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

Engagement at policy spaces

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

Climate knowledge exchange

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

Localising climate projections

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

Member feedback

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

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

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

New localisation toolkit empowers at-risk communities

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

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

Policy and advocacy from the frontline to the future

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

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

Displaced people increase incomes after localisation initiative

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

Local and scientific knowledge key to climate resilience

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

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

CSOs and donors convene for innovative online project visits

In 2022, we introduced virtual donor visits to projects delivered by GNDR member organisations. The new approach gives funders a unique opportunity to see and understand the work of local civil society organisations (CSOs), without the large carbon footprint of an in-person visit.

Through captivating videos, presentations and direct conversations with local development workers, donors get an unfiltered insight into the lives of communities and the work of our membership.

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

Members' awards achievements in disaster risk reduction

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

Latin American Leaders Awards 2022

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

Human Rights and Business Award 2022

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

National Environment Award 2022

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

Comprehensive School Safety Framework 2022–2030

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

Trustees' annual report

For the year ended 31 March 2023

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

Disability Inclusive Get Ready Guidebook

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

Integrating Human Rights and Equality

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

Localised climate projections increase resilience

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

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

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

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

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

Civil society ready to lead risk-informed development

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

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

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

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

CSOs bring governments and displaced people together to tackle risks

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

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

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

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

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

GNDR members speak out on climate change loss and damage

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

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

New global report highlights solutions to frontline disaster risks

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

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

New global project aims to advance localisation in humanitarian disasters

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

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

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

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

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

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

Financial review

Income and Expenditure

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

Reserves Policy

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

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

Principal Funding and Going Concern

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

Fundraising Statement

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

Plans for the future

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

Structure, governance and management

Constitution

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

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

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

Global and regional hubs

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

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

Arrangements for setting pay

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

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

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

Risk management

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

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

Trustees' annual report

For the year ended 31 March 2023

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

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

Statement of responsibilities of the trustees

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

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

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

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

Trustees' annual report

For the year ended 31 March 2023

In so far as the directors are aware:

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

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

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

Auditor

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

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

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

Ian Farrer
Treasurer

Peter Curran
Chair

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

13 December 2023

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

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2023

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. 7374358

As at 31 March 2023

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

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

Peter Curran
Director

Ian Farrer
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2023

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

Analysis of cash and cash equivalents

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	254,787	(12,307)	-	242,480
Total cash and cash equivalents	254,787	(12,307)	-	242,480

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies (continued)

g) Allocation of support costs

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

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

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

h) Fixed assets

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

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

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

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

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

Notes to the financial statements

For the year ended 31 March 2023

2 Income from charitable activities

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

3 Other income

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

4a Analysis of expenditure (current year)

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

4b Analysis of expenditure (prior year)

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

Global Network of Civil Society Organisations for Disaster Reduction

Notes to the financial statements

For the year ended 31 March 2023

5 Grant making

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

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

Notes to the financial statements

For the year ended 31 March 2023

6 Net (expenditure) for the year

This is stated after charging:

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

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	716,876	793,648
Consultant costs	49,466	21,151
Severance costs	64,965	-
Social security costs	69,412	56,242
Other forms of employee benefits / pension costs	72,778	85,170
	973,497	956,211

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

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

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

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

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

8 Staff numbers

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

9 Related party transactions

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

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

10 Taxation

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

Notes to the financial statements

For the year ended 31 March 2023

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Pension scheme

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

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

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

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

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

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

Notes to the financial statements

For the year ended 31 March 2023

15a Movements in funds (current year)

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

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

15b Movements in funds (prior year)

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

15 Purposes of restricted funds

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

BHA LLHS (United States Government)

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

Notes to the financial statements

For the year ended 31 March 2023

15 Purposes of restricted funds (continued)

BHA MDS (United States Government)

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

SDC (Swiss Agency for Development and Cooperation)

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

BMZ (German Government)

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

DEVCO (EU)

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

SIDA (Swedish Government)

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

Evan Cornish Foundation

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

EU Horizons

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

16 Operating lease commitments payable as a lessee

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

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

17 Contingent liability

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

18 Legal status of the charity

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