

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisation for Disaster Reduction

Report and financial statements

For the year ended 31 March 2024

Global Network of Civil Society Organisation for Disaster Reduction

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Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2024

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

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

**Key management
personnel**

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

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

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

Trustees' annual report

For the year ended 31 March 2024

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

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

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

1 Start at the local level

Recognise the local context and understand community perspectives of risk

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2 Partner and collaborate

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

3 Include all groups

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

4 Promote gender equality

Implement gender-transformative approaches

5 Mobilise different resources

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

6 Align policies with practices

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

7 Be accountable to local communities most at risk

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

In April 2020, GNDR adopted its new 2020–2025 strategy 'Local Leadership for Global Impact'.

Our vision is a world in which everyone works together to strengthen the resilience of people most at-risk, and prevent hazards from becoming disasters. To get there, we have outlined three goals on which the network will work together over the course of the strategy:

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

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

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

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

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Catalyst

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

Capacity strengthener

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

Convenor

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

Thought leader

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

Amplifier

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

Reporter

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

Achievements and performance

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

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

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

1. Global Summit for Disaster Risk Reduction 2024

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

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

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

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

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

2. Championing local leadership on the global stage

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

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

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

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

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

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

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

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

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

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

3. Asia-Pacific Members Spotlight Series

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

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

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

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

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

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

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

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

1. Empowering marginalised women through Locally Led Humanitarian Solutions

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

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

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

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

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

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

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

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

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

2. Climate Knowledge Exchange Visits

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

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

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

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

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

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

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

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

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

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

3. Transforming Disaster Resilience with Local Leadership

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

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

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

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

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

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

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

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

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

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

1. COP28 – GNDR members call for climate action

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

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

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

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

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

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

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

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

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

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

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

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

2. Launching the Making Displacement Safer Cookbook

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

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

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

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

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

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

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

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

Financial review

Income and Expenditure

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

Reserves Policy

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

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

Principal Funding and Going Concern

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

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

Fundraising Statement

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

Plans for the future

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

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

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

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

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

Structure, governance and management

Constitution

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

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

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

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

Trustees' annual report

For the year ended 31 March 2024

governance manual, (first published in October 2018).

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

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

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

Global and regional hubs

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

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

Arrangements for setting pay

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

Trustees' annual report

For the year ended 31 March 2024

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

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

Risk management

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

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

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

Statement of responsibilities of the trustees

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

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

Trustees' annual report

For the year ended 31 March 2024

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

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

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

In so far as the directors are aware:

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

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

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

Auditor

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

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

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

Peter Curran
Director

Ewout van den Blink
Treasurer

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

22 November 2024

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

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2024

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

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

Global Network of Civil Society Organisations for Disaster Reduction

Balance sheet

Company no. 7374358

As at 31 March 2024

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

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

Peter Curran
Director

Ewout van den Blink
Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2024

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

Analysis of cash and cash equivalents

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

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

g) Allocation of support costs

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

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

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

h) Fixed assets

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

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors and provisions

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

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

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

Notes to the financial statements

For the year ended 31 March 2024

2 Income from charitable activities

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

3 Other income

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

Notes to the financial statements

For the year ended 31 March 2024

4a Analysis of expenditure (current year)

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

Notes to the financial statements

For the year ended 31 March 2024

4b Analysis of expenditure (prior year)

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

Notes to the financial statements

For the year ended 31 March 2024

5 Grant making

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

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

There was a large decrease in grants made to member organisations in 2023-24 compared to 2022-23. The decrease is a temporary one, and has occurred due to the phasing of our projects, and the consequent timing of project expenditure. The activities on two of our largest grants, BHA MDS and BMZ, ended in 2023-24, and most of the sub grants on these projects had already been paid out in the previous two financial years (2021-22 and 2022-23).

Meanwhile GNDR's largest ever grant, BHA LLHS, was approved in December 2022, and the initial stages of the project have involved selection of partners, project orientation and induction, training and other preparatory work which needed to be done before the grant making process could begin. Much of this preparatory work has now been completed, and the volume of sub grants being processed has begun to increase. This process is likely to accelerate over the next two to three financial years, with the project scheduled to be completed in November 2027. Other sub grants are also due to be made on other smaller projects, such as DKH, which will lead to an increase in grant making in 2024-25 compared to 2023-24.

Notes to the financial statements

For the year ended 31 March 2024

6 Net income / (expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Auditor's remuneration (excluding VAT)		
Statutory audit	11,000	12,330
Other services	16,200	8,529
Operating lease expenses	39,932	47,571
	<u>67,132</u>	<u>68,430</u>

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

Staff costs were as follows:

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

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

	2024 No.	2023 No.
£60,000 - £69,999	1	1
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	1	-
	<u>2</u>	<u>1</u>

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

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

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

8 Staff numbers

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

9 Related party transactions

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

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

Notes to the financial statements

For the year ended 31 March 2024

10 Taxation

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Pension scheme

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

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

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

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

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

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

Notes to the financial statements

For the year ended 31 March 2024

15a Movements in funds (current year)

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

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

15b Movements in funds (prior year)

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

16 Purposes of restricted funds

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

BHA MDS (United States Government)

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

Notes to the financial statements

For the year ended 31 March 2024

BHA LLHS (United States Government)

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

16 Purposes of restricted funds (continued)

SDC (Swiss Agency for Development and Cooperation)

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

BMZ (German Government)

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

DEVCO (EU)

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

Sida (Swedish Government)

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

EU Horizons

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

DKH

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

Evan Cornish Foundation

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

17 Operating lease commitments payable as a lessee

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

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

Notes to the financial statements

For the year ended 31 March 2024

18 Contingent liability

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

19 Legal status of the charity

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