

Company number: 7374358

Charity number: 1141471

Global Network of Civil Society Organisations for Disaster Reduction

Report and financial statements
For the year ended 31 March 2025

Global Network of Civil Society Organisation for Disaster Reduction

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Global Network of Civil Society Organisation for Disaster Reduction

Reference and administrative information

For the year ended 31 March 2025

Company number 7374358
Country of incorporation United Kingdom

Charity number 1141471
Country of registration England & Wales

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

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

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

**Key management
personnel**

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

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

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

Trustees' annual report

For the year ended 31 March 2025

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

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

Objectives and activities

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

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

Policies and objectives

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

Strategies for achieving objectives

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

1 Start at the local level

Recognise the local context and understand community perspectives of risk

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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

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

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

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

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

Achievements and performance

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

Strategic Goal One

Amplifying Civil Society Voices at COP29's Resilience Hub

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

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

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

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

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

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

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

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

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

Mobilising Voices, Building Solidarity

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

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

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

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

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

Empowering Civil Society: Local Leadership Academy

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

Fundraising training: building financial resilience

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

Policy & Advocacy training: amplifying local voices

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

Webinars: facilitating knowledge exchange

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

A year of collaboration and solidarity

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

Civil Society Responds to the East Africa Floods

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

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

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

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

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

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

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

Strategic Goal Two

Localising Early Warning Systems

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

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

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

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

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

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

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

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

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

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

Localising Loss and Damage: Frontline Voices Driving Climate Finance Justice

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

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

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

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

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

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

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

Urban Living Labs in Action

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

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

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

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

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

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

The results were tangible:

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

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

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

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

Strategic Goal Three

Advocating for Risk-Informed Development

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

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

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

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

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

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

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

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

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

Our HLPF member-led Call to Action:

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

Regional DRR Platforms in Africa, Asia and Europe

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

Africa: Building Inclusive, Connected DRR Governance

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

Europe & Central Asia: Steering early warnings dialogue

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

Asia-Pacific: From Simulation to Strategy

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

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

Impact: Local links, regional leverage

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

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

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

Rebuilding Resilience in Nepal

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

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

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

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

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

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

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

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

Financial review

Income and Expenditure

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

Reserves Policy

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

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

Principal Funding and Going Concern

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

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

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

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

Trustees' annual report

For the year ended 31 March 2025

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

Fundraising Statement

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

Plans for the future

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

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

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

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

Structure, governance and management

Constitution

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

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

Method of appointment or election of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

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

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

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

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

Trustees' annual report

For the year ended 31 March 2025

Secretariat

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

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

Arrangements for setting pay

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

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

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

Risk management

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

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

Trustees' annual report

For the year ended 31 March 2025

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

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

Statement of responsibilities of the trustees

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

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

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

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

In so far as the directors are aware:

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

Trustees' annual report

For the year ended 31 March 2025

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

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

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

Auditor

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

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

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

Ewout van den Blink

Chair

Redempta Njeru

Treasurer

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

Independent auditor's report

To the members of

Global Network of Civil Society Organisation for Disaster Reduction

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

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

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

Use of our report

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

Noelia Serrano (Senior statutory auditor)

06 October 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Global Network of Civil Society Organisations for Disaster Reduction

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

For the year ended 31 March 2025

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

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

Balance sheet

Company no. 7374358

As at 31 March 2025

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

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

Ewout van den Blink

Redempta Njeru

Chair

Treasurer

Global Network of Civil Society Organisations for Disaster Reduction

Statement of cash flows

For the year ended 31 March 2025

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

Analysis of cash and cash equivalents

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

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Going concern

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

d) Income

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

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

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

e) Fund accounting

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

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

f) Expenditure and irrecoverable VAT

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

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

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

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

g) Allocation of support costs

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

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

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

h) Fixed assets

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

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors and provisions

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

l) Foreign Currency Transactions

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

m) Pensions

GNDR operates a defined contribution scheme.

n) Grants payable

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

Notes to the financial statements

For the year ended 31 March 2025

2 Income from charitable activities

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

3 Other income

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

Notes to the financial statements

For the year ended 31 March 2025

4a Analysis of expenditure (current year)

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

Notes to the financial statements

For the year ended 31 March 2025

4b Analysis of expenditure (prior year)

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

Notes to the financial statements

For the year ended 31 March 2025

5 Grant making

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

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

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

6 Net expenditure / (income) for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

Notes to the financial statements

For the year ended 31 March 2025

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

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

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

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

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

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

8 Staff numbers

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

9 Related party transactions

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

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

10 Taxation

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

Notes to the financial statements

For the year ended 31 March 2025

13 Pension scheme

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

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

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

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

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

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

15a Movements in funds (current year)

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

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

Notes to the financial statements

For the year ended 31 March 2025

15b Movements in funds (prior year)

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

16 Purposes of restricted funds

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

BHA MDS (United States Government)

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

BHA LLHS (United States Government)

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

Notes to the financial statements

For the year ended 31 March 2025

16 Purposes of restricted funds (continued)

SDC (Swiss Agency for Development and Cooperation)

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

BMZ (German Government)

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

DEVCO (EU)

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

Sida (Swedish Government)

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

EU Horizons

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

DKH

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

BRC/FCDO

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

ZOVU

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

UNDRR

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

Notes to the financial statements

For the year ended 31 March 2025

17 Operating lease commitments payable as a lessee

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

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

18 Contingent liability

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

19 Legal status of the charity

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