



**Global Network**  
of Civil Society Organisations  
for Disaster Reduction

(A company limited by guarantee)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

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**GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2013**

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**Directors**

Mrs O.K. Chadburn  
Mr N.S. Timmins

**Company registered number**

7374358

**Charity registered number**

1141471

**Registered office**

100 Church Street  
Teddington  
Middlesex  
TW11 8QE

**Executive Director**

M.C. Oxley

**Company Secretary**

T.D. Gibson

**Chair of the Steering Group**

Suranjana Gupta

**Auditors**

Braidwood & Company  
Registered Auditor  
Willow Grange  
The Street  
Betchworth  
Surrey  
RH3 7DJ

**Bankers**

Co-operative Bank plc.  
1 Balloon Street  
Manchester  
M60 4EP

# GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION

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## DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2013

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The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of Global Network of Civil Society Organisations for Disaster Reduction (the GNDR) for the year ended 31 March 2013. The Directors confirm that the Directors' report and financial statements of the GNDR comply with the current statutory requirements, the requirements of the GNDR's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### **Structure, governance and management**

#### **a. CONSTITUTION**

The GNDR is registered as a charitable company limited by guarantee and was incorporated on 13/9/2010.

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

#### **b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS**

Directors are elected and co-opted by the Steering Group.

#### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS**

The Executive Director of the Global Network Secretariat ensures Directors receive induction and training.

#### **d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees is responsible for governance and ensuring the charity meets its charitable objects. The Steering Group is mandated to act on behalf of all GNDR's full members, steering the activities of the network. It is composed of between 10 to 15 full member representatives at any one time, one of whom is elected as the Steering Group Chair. Composition is based on the principle of equitable and balanced representation (regional, global, north/south, gender, expertise, organisational type). Quarterly teleconference and annual face-to-face meetings are held by the Steering Group.

During the year two subcommittees of the Steering Group (finance and governance) were established with agreed membership and terms of reference and have met at quarterly intervals.

#### **e. HOSTING AGREEMENT**

The day to day management of the GNDR is carried out by the secretariat, led by the Executive Director. The secretariat is currently hosted by the INGO Tearfund in London on a five year rotation basis that commenced in September 2007 and was renewed in September 2012. During the year GNDR established its own financial and staff policies and procedures independently from Tearfund.

#### **f. RISK MANAGEMENT**

A risk register has been prepared and is regularly updated to identify and monitor the major risks to which the charity is exposed. It is reviewed by the Finance Subcommittee at each meeting, and any significant risks are reported to the Directors and Steering Group.

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## DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2013

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The Directors and Steering Group have assessed the major risks to which the GNDR is exposed, in particular those related to the operations and finances of the GNDR, and are satisfied that systems and procedures are in place to minimise our exposure to the major risks.

### Objectives and Activities

#### a. POLICIES AND OBJECTIVES

The principal objects of the GNDR are: (1) Prevention or relief of poverty, for public benefit. (2) Community capacity building. (3) Promotion of human rights. (4) Sustainable development.

#### b. STRATEGIES FOR ACHIEVING OBJECTIVES

The GNDR is a network of over 500 Civil Society organisations, in over 70 countries, concerned with effective implementation of Disaster Risk Reduction policy at the "frontline", where billions of people vulnerable to disaster live and work.

#### c. ACTIVITIES FOR ACHIEVING OBJECTIVES

The GNDR's activities centre around the collaborative action in support of implementing the Hyogo Framework for Action (HFA) "Building the resilience of Nations and Communities to disasters" including the Views from the Frontline (VFL) initiative which produces reports of progress with strategic recommendations for more effective implementation. The HFA was adopted by 168 countries in 2005 at the World Conference on Disaster Reduction held in Hyogo, Japan, to substantially reduce the loss of lives and livelihoods caused by disasters.

### Achievements and performance

#### a. REVIEW OF ACTIVITIES

The Views From the Frontline (VFL 2013) programme was completed during the year, and a summary report will be published and presented at the UN Global Platform for DRR in Geneva in May 2013.

Views from the Frontline 2013 (VFL) is the third survey in a continuing biennial programme establishing a complementary view of progress on the UN Hyogo Framework for Action on Disaster Reduction of 2005.

VFL 2009 gathered over 7,000 views on indicators for the five priorities for action and cross-cutting issues of the Hyogo Framework for Action. It found very limited progress on all these indicators and a marked contrast between these responses and higher ratings given by government respondents to the Hyogo Framework for Action Monitor.

Members saw the strength of local governance as a critical factor in securing progress in risk reduction and this was the focus of VFL 2011. It limited progress on all indicators of local governance and resources. Over half way through the term of the Hyogo Framework for Action the survey found that 57% of respondents reported disaster losses were increasing.

Members called for more attention on investigating factors that could drive progress, building people-centred resilience and VFL 2013 had a specific focus on Action and Learning. Over 50,000 person hours were invested at local level in gathering the Views from the Frontline 2013 surveys, accumulating a substantial body of information and accompanying case studies and consultations.

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## DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2013

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A Global Conference held by GNDR at The Hague in March 2013 was attended by over 130 delegates from more than 70 countries, with three main activities:

1. Give feedback on the draft 2013 Views from the Frontline report
2. Formulate recommendations for a post-HFA framework and develop a joint advocacy strategy to share these recommendations
3. Establish the next steps for the Views from the Frontline programme and launch the Action and Learning research programme

Directors of the GNDR have been active throughout the year in advocacy and presentational work on behalf of the network, including attendance at a range of meetings and conferences, donor engagement and fundraising. Significant work has been done in communications to build awareness of the network, including website development, blogs, discussion forums and the use of social media.

During the year the governance structure of the GNDR has been reviewed, with the participation of the governance subcommittee, and proposals were shared and discussed at the Global Conference. This included proposals to revise the composition of the Steering Group to make it more regionally representative. These will be reassessed following the Global Conference and taken forward in the coming year.

### **b. FACTORS RELEVANT TO ACHIEVE OBJECTIVES**

Improved co-ordination and collaboration across the network through joint participation in the 2013 VFL programme, regional workshops, use of the website as a communication tool and the Global Conference have helped to give the network a stronger and more effective voice.

The effects of this were evident at the 2013 Global Platform, where the Chairman's statement included many of the key themes and issues that the network has championed.

The extensive participation in the 2013 VFL programme, which brought together experiences of 21,500 local respondents in 57 low and middle income countries, has created a strong evidence base on which the network can engage in the discussions on the post-2015 disaster risk reduction framework.

Continued support by donors is a critical factor in enabling the network to develop and effectively represent its member organisations, and the support given by the Dutch Ministry of Foreign Affairs and US Office of Foreign Disaster Assistance in funding the network has been of crucial importance over the year.

Financial review

### **a. INCOME AND EXPENDITURE**

The results for the year, as disclosed on page 9, show net incoming resources of £ 28,409 (2012: net outgoing resources £ 380,119). The year end balance of £ 136,733 (2012: £108,324) represents funds to be spent on the activities outlined in the organisation's global strategy.

### **b. RESERVES POLICY**

It is the policy of the GNDR to maintain a minimum of three months' secretariat expenditure in general reserves. This has been achieved.

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## DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2013

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### c. PRINCIPAL FUNDING

The principal sources of funding for VFL for the period are the Government of the Netherlands Ministry of Foreign Affairs and OFDA (Office of U.S. Foreign Disaster Assistance - part of USAID).

Additional funding for the period 2013-15 has been secured from the Swiss Agency for Development and Co-operation.

### Plans for the future

#### a. FUTURE DEVELOPMENTS

The organisation's global strategy for the next three years has been agreed by the Directors following wide consultation with the membership, and can be seen on the website at the following address:

[http://www.globalnetwork-dr.org/images/GNDR\\_Strategy\\_2012-2015.pdf](http://www.globalnetwork-dr.org/images/GNDR_Strategy_2012-2015.pdf)

The main activities of the coming year will be:

- finalising and sharing the third Views from the Frontline report in 2013
- building the GNDR's new regional structure and strengthening regional capability
- developing a global position on the successor to the Hyogo Framework Agreement
- presentation at the UN Global Platform on DRR in Geneva in May 2013
- launching the new GNDR action learning programme in over 50 countries

### DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

### PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
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**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2013**

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- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing his report and to establish that the charitable company's auditor is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 13/6/13 and signed on their behalf, by:

Mrs O.K. Chadburn

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## **GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION**

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I have audited the financial statements of Global Network of Civil Society Organisations for Disaster Reduction for the year ended 31 March 2013 set out on pages 9 to 15. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with section 154 of the Charities Act 2011. My audit work has been undertaken so that I might state to the charitable company's directors those matters I am required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and its directors as a body, for my audit work, for this report, or for the opinion I have formed.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

As explained more fully in the Directors' responsibilities statement, set out on page 5, 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.

The Directors have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly I have been appointed as auditor under section 145 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the GNDR's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION ON FINANCIAL STATEMENTS**

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

I have nothing to report in respect of the following matters where the Charities Act 2011 requires me to report to you if, in my opinion:

- the information given in the Directors' report is inconsistent in any material respect with the financial statements; or
- the company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Mrs C.Braidwood F.C.A.(Statutory Auditor)

**Braidwood & Company**  
Chartered Accountants and  
Registered Auditor

Willow Grange  
The Street  
Betchworth  
Surrey  
RH3 7DJ

Date:

**GLOBAL NETWORK OF CIVIL SOCIETY ORGANISATIONS FOR DISASTER REDUCTION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 MARCH 2013**

		Restricted funds	Unrestricted funds	Total funds	Total funds
	Note	2013 £	2013 £	2013 £	2012 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Grants	2	764,078	44,329	808,407	427,541
Other Income			248	248	
<b>TOTAL INCOMING RESOURCES</b>		<b>764,078</b>	<b>44,577</b>	<b>808,655</b>	<b>427,541</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7	724,154	52,249	776,403	806,160
Governance costs	3		3,843	3,843	1,500
<b>TOTAL RESOURCES EXPENDED</b>	6	<b>724,154</b>	<b>56,092</b>	<b>780,246</b>	<b>807,660</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE PERIOD - NET INCOMING/(OUTGOING) RESOURCES</b>		<b>39,924</b>	<b>(11,515)</b>	<b>28,409</b>	<b>(380,119)</b>
<i>Total funds at 1 April 2012</i>		<b>645</b>	<b>107,679</b>	<b>108,324</b>	<b>488,443</b>
<b>TOTAL FUNDS AT 31 MARCH 2013</b>		<b>40,569</b>	<b>96,164</b>	<b>136,733</b>	<b>108,324</b>

The notes on pages 11 to 15 form part of these financial statements.

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**BALANCE SHEET  
AS AT 31 MARCH 2013**

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	Note	2013 £	2013 £	2012 £
<b>CURRENT ASSETS</b>				
Cash at bank		269,005		293,628
Debtors	10	0		645
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(132,272)</u>		<u>(185,949)</u>
<b>NET CURRENT ASSETS</b>			<u>136,733</u>	<u>108,324</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>136,733</u>	<u>108,324</u>
<b>CHARITY FUNDS</b>				
Restricted funds	12		40,569	645
Unrestricted funds	12		<u>96,164</u>	<u>107,679</u>
			<u>136,733</u>	<u>108,324</u>

The Directors consider that the GNDR is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the GNDR to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Directors acknowledge their responsibilities for ensuring that the GNDR keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the GNDR as at 31 March 2013 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the GNDR.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors on 13/6/13 and signed on their behalf by:

Mrs O.K. Chadburn

The notes on pages 11 to 15 form part of these financial statements.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

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### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### 1.2 Company status

The GNDR is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the GNDR being wound up, the liability in respect of the guarantee is limited to £10 per member of the GNDR.

#### 1.3 Fund accounting

General funds are used for 'Views from the Frontline' and associated activities. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

#### 1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the GNDR is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

### 2. GRANTS

	Restricted funds 2013 £	Unrestricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
OFDA (United States Government)	305,606		305,606	313,957
Government of the Netherlands	442,478		442,478	
World Bank	-			76,798
Other	15,994	44,329	60,323	36,786
	<u>764,078</u>	<u>44,329</u>	<u>808,407</u>	<u>427,541</u>

The OFDA grant contract is with Tearfund, who issued a sub-agreement with GNDR.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**3. GOVERNANCE COSTS**

	Restricted funds 2013 £	Unrestricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Auditors' remuneration	-	1,500	1,500	1,500
Other costs		2,343	2,343	
		<b>3,843</b>	<b>3,843</b>	<b>1,500</b>

**4. DIRECT COSTS**

	2013 £	2012 £
Charitable activities	561,982	651,202
Wages and salaries	157,852	114,739
Social Security costs	17,998	13,498
Pension costs	20,512	16,721
	<b>758,344</b>	<b>796,160</b>

**5. SUPPORT COSTS**

	2013 £	2012 £
Tearfund hosting fee	18,059	10,000

**6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Staff costs 2013 £	Other costs 2013 £	Total 2013 £	Total 2012 £
Charitable Activities	196,362	580,041	776,403	806,160
Governance	-	3,843	3,843	1,500
	<b>196,362</b>	<b>583,884</b>	<b>780,246</b>	<b>807,660</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

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**7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	<b>Activities undertaken directly 2013 £</b>	<b>Support costs 2013 £</b>	<b>Total 2013 £</b>	<b>Total 2012 £</b>
Building the GNDR Community	435,468	18,059	453,527	10,000
Strengthening Member Capability	2,350		2,350	
Partnerships and Collaboration	733		733	
VFL Action Research	317,521		317,521	796,160
Advocacy and Campaigning	2,272		2,272	
	<b>758,344</b>	<b>18,059</b>	<b>776,403</b>	<b>806,160</b>

**8. NET INCOMING RESOURCES**

This is stated after charging:

	<b>2013 £</b>	<b>2012 £</b>
Auditors' remuneration	1,500	1,500

**9. EMPLOYEES AND DIRECTORS**

Employee costs were as follows:

	<b>2013 £</b>	<b>2012 £</b>
Wages and salaries	157,852	114,739
Social security costs	17,998	13,498
Pension costs	20,512	16,721
	<b>196,362</b>	<b>144,958</b>

The average monthly number of employees during the year was 3 (2012: 3).

One employee received remuneration amounting to between £60,000-£70,000 in the year (2012: one).

During the year, no Directors received any remuneration, benefits in kind, or reimbursement of expenses (2011: none).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. DEBTORS**

	2013 £	2012 £
Accrued grants	-	645
	-	645

**11. CREDITORS:  
Amounts falling due within one year**

	2013 £	2012 £
Owed to Tearfund	36,497	159,581
Accruals and deferred income	95,775	26,368
	132,272	185,949

**12. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	107,679	44,577	(56,092)	96,164
Restricted funds	645	764,078	(724,154)	40,569
	108,324	808,655	(780,246)	136,733

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2013 £	Unrestricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Current assets	40,569	228,436	269,005	294,273
Creditors due within one year	-	(132,272)	(132,272)	(185,949)
	40,569	96,164	136,733	108,324

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**14. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund amounting to £ 20,512 (2012: £ 16,721).