

Company number: 10571501

Charity number: 1178168

CDAC Network Limited

Report and financial statements

For the period ended 31 December 2019

Contents

1. Reference and administrative information	1
2. Directors' Annual Report – Summary of Achievements in 2019	3
3. Objectives and activities	5
3.1 Purposes and aims	5
4. What we achieved in 2019	6
4.1 Coalitions built for community engagement in response settings	6
4.2 Countries supported to be disaster-ready	7
4.3 Empowered communities leading user-centered design	9
4.4 Capacity gaps bridged and surge supported	11
4.5 An evidence base to shape policy and practice	12
5. Plans for 2020	12
6. Reserves policy and going concern	14
7. Principal risks and uncertainties	15
7.1 Operating in the time of COVID-19	15
8. Structure, governance and management	16
9. Appointment of directors	17
10. Related parties and relationships with other organisations	17
11. Financial Review – Annual Accounts	19
12. Acknowledgements	19
13. Statement of responsibilities of the directors	20
14. Independent examiner's report	22
15. Financial statements	24

1. Reference and administrative information

Company number	10571501
Charity number	1178168
Registered office and operational address:	27 Dingley Place, London, EC1V 8BR UK
Country of registration:	England & Wales
Country of incorporation:	United Kingdom
Directors	<p>The directors under company law, who served during the year and up to the date of this report were as follows:</p> <p>Paul Brendan Gormley, Chair (resigned 5 December 2019) Geoff Loane, Chair (appointed 5 December 2019) Laura Collier-Keywood, Treasurer (appointed 12 March 2019) Jamo Huddle (appointed 12 March 2019) Caroline Nursey Jonathan Mitchell Daniel John Bruce (resigned 5 December 2019)</p>
Key management personnel	Marian Casey-Maslen, Executive Director and Secretary
Bankers	NatWest PO Box: No204 No 1 Hatton Garden London EC1P 1DU

CDAC Network Limited

For the year ended 31 December 2019

Solicitors

Shearman & Sterling LLP
9 Appold St,
London
EC2A 2AP

Independent Examiner

Jonathan Orchard
Sayer Vincent LLP Chartered Accountants
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

The directors present their report and the financial statements for the year ended 31 December 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the memorandum and articles of association. The company was registered as a charity in April 2018 and the directors have also prepared the financial statements in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

2. Directors' Annual Report – Summary of Achievements in 2019

As we move into our second decade, let us take the time to review our work and priorities for the future. Primarily, it is owing to all of your collective efforts and continued collaboration that communication and community engagement has seen a surge in interest and support this past year. At the end of 2019, we were delighted to see the Red Cross and Red Crescent Movement adopt a [resolution concerning commitments to community engagement and accountability](#) at their 2019 Council of Delegates. Within the UN system and across national and international NGOs, communication and engagement with communities has become a bedrock of ethical humanitarian response.

This year the CDAC Network pushed the boundaries on what innovation means in the context of communities being leaders in user-centred design approaches. And it published all its findings in a [series of documents](#) that we hope will help you navigate community innovation in the future.

The Network also provided practical support in the form of surge deployments to Mozambique and Burkina Faso, and supported a number of collective efforts in responses in Indonesia, Central Africa and elsewhere. Building on a decade of good practice and evidence-based research, we published our How-to Guide on collective communication and community engagement which is now available in [English](#), [French](#), [Portuguese](#) and [Spanish](#).

2019 saw us enter the second year of our joint CDAC-Ground Truth Solutions preparedness platforms in Fiji and Vanuatu, funded by the Australian Government (DFAT) and in close cooperation with government-led National Disaster Management Organisations. You can find out more about these platforms, and the 21 other platforms that we support globally in 4.2 below.

The Network has always had a strong focus on capacity development, and in 2019 this was on ensuring communication and community engagement capabilities were available for surge capacity through our work convening the Communication and Community Engagement Initiative. We were also excited to pilot the first *Communication and Community Engagement Coordination Skills Training Workshop* in Nairobi at the beginning of 2020. The lack of coordination capacity has long been of concern, and we are committed to remedying this.

This year's annual global forum was convened in the heart of London, where so many members and partners contributed to the discussions on humanitarian innovation. This report contains links to the report that summarises all of the key discussions and solutions to some of the innovation challenges facing the humanitarian system, along with podcasts with key speakers from the event: [Antonio Zappulla](#), CEO of Thomson Reuters Foundation, [Abhik Sen](#) of the Commonwealth Secretariat, and CDAC's former Chair of the Board of Trustees [Sir Brendan Gormley](#).

Indeed, in December we bid a fond farewell to Sir Brendan who, from CDAC's founding, has steered the network to become the leading voice on communication and community engagement in humanitarian response. I was delighted to replace him, and can assure you that no effort will be spared in the continuing work to systematically embed community engagement in humanitarian response.

At the end of 2018 we welcomed our colleagues at the Swiss media development agency, [Fondation Hirondelle](#) to the membership. In 2019, [Deutsche Welle Akademie](#) came into the fold, and the network was delighted to join their [Beyond the Crisis: A conference on communication in forced migration settings](#) in Bonn, Germany.

Our achievements in 2019 were only possible from generous funding from CDAC members, DFID, the Australian Government (DFAT), the H2H Network, and additional project funds from UNICEF. We remain humbled by their generosity.

At the time of writing, we are adapting our work to help join the global response to the COVID-19 pandemic. These are fast-moving and uncertain times, but we remain committed to supporting our members and other organisations to engage with communities – often in new and innovative ways.

I look forward to working with you all this coming year.

Geoff Loane

Director and Chair, CDAC Network

3. Objectives and activities

3.1 Purposes and aims

The object for which the Company is established is the promotion of the efficiency and effectiveness of charities and the effective use of charitable resources which provide relief and assistance to people who are victims of humanitarian crises for the benefit of the public.

The directors 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 directors consider how planned activities will contribute to the aims and objectives that have been set.

The directors approved and reviewed the following objectives and related activities for CDAC Network in 2019:

- Strengthen collaboration for more effective communication and community engagement
- Advocate for systemic change to put the voices of communities at the heart of humanitarian preparedness and response
- Strengthen learning and support the production of evidence about communication and community engagement

The charity's main activities and whom it tries to help are described below. All its charitable activities are undertaken to further CDAC Network Limited's charitable purposes for the public benefit.

4. What we achieved in 2019

4.1 Coalitions built for community engagement in response settings

Indonesia

The Central Sulawesi Earthquake response was successful in that it systematically embedded and reported on communication and community engagement – and CDAC supported its members working on the response. The quarterly Suara Komunitas Community Voices report from the Community Engagement Working Group demonstrates what can be achieved – and avoided – by systematically communicating and engaging with communities in a response. The [final instalment](#) was published in March 2019. CDAC also curated a [portal of tools and resources](#) for those responding.

Mozambique

When Cyclone Idai hit the coast of Mozambique in March 2019, CDAC – following funding from H2H Network – was fast on the ground. We deployed a Communication, Community Engagement and Accountability Coordinator based at OCHA Beira. The coordinator assisted those working on the response to embed communication and community engagement as a core component of their activities and supported the newly formed Community Engagement working group. Find out more about their work in this [photo-essay](#) and the subsequent [Community and Organisational Perceptions Feedback paper](#), which we published in August. During the crisis in Mozambique, CDAC worked closely with Translators without Borders (TWB) to produce a range of CCE materials for the response – both in Portuguese and in local languages. [Browse and download them here.](#)

Central Africa Ebola response

On 17 July 2019, the World Health Organization declared the Ebola crisis in the Democratic Republic of the Congo and surrounding countries, “a public health emergency of international concern”. CDAC Network members had long been on the ground in the DRC and the region, communicating vital health messages to at-risk populations, and ensuring communities are engaged in combatting the spread of the disease. CDAC convened regular Community of Practice calls throughout the year to provide a point of convergence on issues relating to community engagement for those members working on the response, promoting common messaging, language contextualisation and a more coordinated response.

Burkina Faso

Burkina Faso, gripped by violence and grappling with an unprecedented humanitarian emergency, proved one of the most challenging environments in which to respond in 2019. However, there is recognition across the response that communication, community engagement and accountability are central to effective and responsible implementation of programme goals, and to build access and trust with the affected populations.

With the increase in violence over the previous year, the numbers affected are staggering: over half a million having been displaced, and 2.2 million people are in need of assistance. In late October 2019, the Humanitarian Country Team was activated, and between December 2019 and January 2020, CDAC – in partnership with Ground Truth Solutions and with funding from the H2H Network – undertook a scoping mission to the country to assess the status of response-wide communication, community engagement and accountability (CCEA). [CDAC published the scoping mission report in both English and French](#) in early 2020, concluding that coordination and collaboration on CCEA requires significant strengthening to meet the immediate and medium-term needs of affected people, and to build the existing capacity of humanitarian actors in the country.

4.2 Countries supported to be disaster-ready

Building capacity in communication and community engagement once a disaster strikes can be too little, too late. Communities require critical information in languages they understand and channels they are familiar with at the outset; they need to be involved in programme design from the start. Which is why we have facilitated the creation of over 20 national and sub-national CCE platforms in disaster-prone countries – from Syria to Bangladesh, South Sudan to the South Pacific.

We seek to ensure that, when a disaster happens, relationships have already been established, roles and responsibilities assigned, translation services have been prepositioned and feedback channels are already operational and embedded in National Disaster Management Authorities, or relevant authorities during times of conflict.

We seek to deploy inclusive technology to connect people affected by disaster and responders and promote the Principles for Digital Development. You can find out more about the 20-plus national and regional platforms that we support in the paper [Common Services for Communication and Community Engagement National and Sub-National Platforms](#), which was most recently updated in February 2020.

Fiji & Vanuatu

In 2018, CDAC, in partnership with Ground Truth Solutions, funded by the Australian Government (DFAT) and in close cooperation with the Fiji and Vanuatu National Disaster Management Organisations (NDMOs) undertook two scoping missions to better understand communication and community engagement needs in these countries. The resulting [reports](#) recommended, among other things, that a common service for CCE be embedded in the existing emergency infrastructure in each country and that systems already in place be strengthened. The Vanuatu Communications and Community Engagement Sub-Cluster, was established in 2019. The platform sits under the national telecommunications cluster and is comprised of representatives of Vanuatu Government bodies, multilateral organisations, media, telecommunications, NGOs, INGOs, and faith communities. The CCE Sub-Cluster is also characterised by an almost fully ni-Vanuatu membership and leadership, ensuring its approaches and activities are locally led and contextually relevant. This is opening up new opportunities to collaborate and foster perspectives and ideas for action that have not previously been explored. [Find out more about the work CDAC is undertaking in Vanuatu.](#)

The Fiji Communication and Community Engagement Working Group (CCEWG) was established in May 2019 as a preparedness platform for the coordination of CCE activities in times of disaster. It sits within the Communications Cluster and links closely with the Emergency Telecommunications Cluster (ETC) Working Group. With technical support from CDAC, the CCEWG Terms of Reference and governance structure have been agreed. In August 2019, CDAC's project partner, Ground Truth Solutions, undertook feedback training on systematic data collection, analysis & feedback in Suva, Fiji, while CDAC, in cooperation with its members, facilitated technical training in CCE/ Accountability to Affected Populations (AAP) tailored to the Fiji context in September 2019. [Find out more about the work CDAC is undertaking in Fiji.](#)

India

Kerala witnessed its worst ever floods and landslides in August 2018. To help preposition and strengthen communications and community engagement, CDAC Network, with funding from the Sphere India Secretariat, and in coordination with UNICEF and OCHA ROAP worked towards establishing a Communicating with Communities Working Group (CwC WG) in the state. CDAC provided technical support to the WG and the ongoing discussions at the national level.

Venezuela

In April 2018, a Regional Inter-Agency Coordination Platform was formed by UNHCR and IOM, to lead and coordinate the response to refugees and migrants from Venezuela. Throughout 2019 and into 2020, CDAC convened Community of Practice calls on the response, connecting members and other partners working on Venezuela and sharing best practice. During 2019, the work of the Communication with Communities/ Communication for Development (CwC/C4D) Working Group, co-led by UNICEF and IFRC under the auspices of the Response for Venezuelans (R4V) platform, was activated to embed communication and community engagement in the response. Their work included a regional information needs assessment, the development of a message bank, training, and information dissemination. More information about the work of the CwC/ C4D-R4V Working Group can be found in this [2019 annual report](#). In addition, a presentation from the working group on [strengthening of information sharing, communication, and feedback for refugees and migrants from Venezuela can be downloaded](#). CDAC continues to support their work.

4.3 Empowered communities leading user-centred design

A large part of 2019 was spent researching ways to implement innovation programmes to ensure they work better for people affected by humanitarian crises. To this end, CDAC co-led UK Aid's Disasters and Emergencies Preparedness Programme (DEPP) Innovation programme with Start Network that saw four innovation labs set up in communities facing or at risk of disaster in Bangladesh, Kenya, Jordan and Philippines. The labs supported local, scalable solutions to protect communities living in disaster-prone environments and advanced innovation in the sector by involving people in crisis at all stages of the process.

Each lab followed a user-centred design approach. Over 90 groups or individuals progressed through a structured curriculum, accessing specialist expertise in business development, social entrepreneurship and the sectors and markets they were looking to enter. The resulting portfolio is diverse with a strong emphasis on strengthening preparedness among communities hardest hit by disasters. These locally-rooted solutions offer long term benefits for those communities.

As a result of the learning from the programme, four papers and a collection of safeguarding tools were published to assist those working to empower communities to lead user-centred design methodologies, as follows:

- [The Disasters and Emergencies Preparedness Programme Innovation Labs](#). This briefing paper discusses the design of the project, how the location of the labs was decided, and how the labs were created. Available in English.
- [Business models for innovators working in crisis response and resilience building](#). This practical guide argues for a better quality of participation in humanitarian innovation in order to support localised, longer-term outcomes. Available in Arabic, Bengali, English and French.
- [Community-centred design and humanitarian innovation](#). This paper is based on semi-structured interviews with three innovation managers, four lab managers, ten innovators and four volunteers involved in the DEPP Innovation Labs programme. The report also draws on a review of relevant literature from the fields of both humanitarian and social innovation. Available in Arabic and English.
- [Support models for local humanitarian innovation](#). This research paper aims to explore what has been learned in recent years about support for local innovation at DEPP Labs and other humanitarian sector initiatives. Available in English.
- [Safeguarding tools and guidance for local and community partners](#). Through this programme we worked with new and local actors to lead humanitarian action. In order to ensure the safety of participants, we worked with safeguarding experts Safer Edge to offer a suite of tools and guidance to make safeguarding clear for everyone.

[Find out more about the programme, and access the learning materials that resulted from the project](#)

Accidental and intentional innovation: valuing what's there – CDAC's 2019 annual global public forum

On 7 May 2019, humanitarian practitioners gathered at the Thomson Reuters Foundation in London for CDAC's annual global forum – on this occasion focusing on issues related to humanitarian innovation.

One of the key themes of the event was the importance of localisation – both for the sustainability of any response but also, critically, for its solutions. Localisation efforts are more aware of and able to leverage local networks and systems of support. Good innovation practice identifies what works well in a community and supports it, rather than replicating something from the outside. In particular, it was deemed important that communities were seen as their own agents of change with ideas and innovations that could flourish if the international community were to support rather than control these innovation efforts.

While advances in technology for use in humanitarian emergencies were seen as potential drivers of innovation, there was scepticism around equating the new with progress. In issues such as the collection and use of data in humanitarian response, it was seen to be important to better understand how data could be usefully and ethically used before finding ways to amass ever greater quantities of data.

For a detailed summary of all the main themes that were raised during the discussions, and solutions to some of the innovation challenges facing the humanitarian system, read the report [Accidental and intentional innovation: valuing what's there](#). For a shorter summary of the key statements made at the event, read: [Is your innovation really people smart?](#) Also, listen to podcasts with key speakers from the event: [Antonio Zappulla](#), [Abhik Sen](#) and CDAC Network's former Chair [Sir Brendan Gormley](#).

4.4 Capacity gaps bridged and surge supported

Communication and community engagement requires specialist expertise. CDAC's comprehensive curriculum is designed to equip complete beginners with adequate skills and support experts. The three-hour online [Communication is Aid](#) basic training is complemented by our face-to-face day-long [Briefing Module](#), week-long [Technical Training](#) and our soon-to-be-launched [Advanced Training](#) – a complete programme of studies for those looking to integrate CCE into their humanitarian skillset and to train the next generation of CCE leaders and coordinators. Addressing one of the challenges of information management in the context of rapid digital communication tools, such as social media, CDAC provides guidance on the tracking of rumours and the management of harmful ones. [Download our Rumour Management Guide](#)

There is an urgent need to improve [surge capacity](#) for communication and community engagement in humanitarian coordination if the sector is to demonstrate tangible improvement in CCE and Accountability to Affected Populations (AAP). Following CDAC's [Assessment of Surge Capacity for Communication and Community Engagement](#) which we published in 2018, the network, alongside the core Communication and Community Engagement Initiative group (UNICEF, OCHA, IFRC) led a global programme to bolster this capacity. Following a meeting in Geneva in September 2019, a programme of activities was agreed to enhance CCE surge capacity across the humanitarian sector.

One area often highlighted as a key success factor in the ability of humanitarian operations to work collectively on CCE is coordination. Indeed, our *Assessment of Surge Capacity* emphasised a lack of coordination skills training for people deployed to support communication and community engagement. Subsequent consultations during 2019 with

members of Inter–Agency Standing Committee (IASC) Results Group 2 on Accountability and Inclusion confirmed that this was a priority gap in enhancing surge capacity.

To fill this gap, in 2019 a surge capacity workshop was convened by CDAC in Geneva in cooperation with Standby Partners. This was followed by a training workshop to pilot an advanced CDAC training module on *Communication and Community Engagement Coordination Skills* held in late January 2020 in Nairobi, Kenya. This one–off training was made possible by support from UNICEF through funding received from the Office of US Foreign Disaster Assistance (OFDA). We intend to make this workshop available in West Africa and Asia shortly.

4.5 An evidence base to shape policy and practice

The evidence is clear: we are not successfully including communities and people affected by disaster in humanitarian response. A recent [perceptions survey on the Grand Bargain commitments](#) by CDAC Network member Ground Truth Solutions noted only 41% of recipients of aid felt that their opinion had been taken into account by aid providers. Conversely, having tracked and produced [independent learning reviews](#) and detailed [case studies](#) on the impact of Communication and Community Engagement in every major humanitarian intervention since the 2010 earthquake in Haiti, CDAC has amassed a strong evidence base that demonstrates that embedding CCE into humanitarian programming makes aid more sustainable, equitable and effective.

In 2019 we published the summation of a decade's worth of research into CCE best practice in the definitive *How to Guide on Collective Communication and Community Engagement* (see below). We also published a further 15 critical policy documents in five different languages, along with three podcasts and nine blogs. You can access and download all of these documents from our website including the [How-to guide for communication and community engagement in humanitarian action](#) available in [English](#), [French](#), [Portuguese](#) and [Spanish](#).

5. Plans for 2020

2020 looks set to be another exciting year for the CDAC Network. The national platforms on communication and community engagement – of which there are now 23 operating in 22 countries – remain critical to both humanitarian crises and to supporting disaster management. Many platforms are at different stages of functionality, and CDAC's role in these platforms is set to increase: both in terms of growing their capacity to fully operate, but also in terms of putting more resources into creating synergies between them so that

they can collectively learn and grow from common experiences. In March 2020, we conducted a learning event in Suva, Fiji, with the Australian Government's Department of Foreign Affairs and Trade, the Fiji and Vanuatu governments, and the numerous national and international actors who have worked on the national platforms in Fiji and Vanuatu these past two years. We look forward to understanding – and documenting – how we can better support disaster management organisations through these platforms.

A response that is likely to be a core focus for CDAC in 2020 is that which is taking place in Burkina Faso, which is currently gripped by violence and grappling with an unprecedented humanitarian emergency. Between December 2019 and January 2020, the CDAC Network – in partnership with Ground Truth Solutions, with funding from the H2H Network, and with the assistance of UN agencies and CDAC members operating in the country – undertook a scoping mission to the country to assess the status, current strengths and needs related to response-wide Communication, Community Engagement and Accountability (CCEA). The [scoping mission report](#) was made available in February 2020 and concluded that coordination and collaboration on CCEA requires significant strengthening to meet the immediate and medium-term needs of affected people, and to build the existing capacity of humanitarian actors in the country to act on their accountability commitments and to develop better communications and community engagement initiatives. CDAC is in the process of recruiting a senior CCEA coordinator for the response.

Following the success of the first pilot *Communication and Community Engagement Coordination Skills Workshop* in Nairobi in January, CDAC is committed to bolstering the surge capacity of communication and community engagement colleagues, and of their efforts towards better coordination. We look forward to working with our Communication and Community Engagement Initiative (CCEI) colleagues to ensure that capacity exists for future responses.

In 2020, a big focus will be on innovative ground-up approaches and formalising Communication and Community Engagement (CCE) within the Inter-Agency Standing Committee (IASC) structure as one approach to improving CCE in humanitarian action. We will work with our CCEI partners and will continue to influence and remain active in the IASC Participation Revolution Workstream. We look forward to continuing our partnership with the Humanitarian to Humanitarian (H2H) Network, and the Emergency Telecommunications Cluster (ETC) among our many partner alliances and organisations across the globe

We thank all our members and partners for their continued support of the Network, and we look forward to working with you all in the months and years ahead.

At the time of writing, the scale of the crisis facing the world as a result of COVID-19 became urgently apparent. You can find out more about the CDAC Network's response to this crisis in section 7 of this report.

Accountability in the Age of the Algorithm: Championing Pathways to Inclusion in Tech Driven Futures

In October, CDAC will host its annual global forum on 27–28 October 2020 at ICRC's Humanitarium in Geneva. The event, called *Accountability in the Age of the Algorithm: Championing Pathways to Inclusion in Tech Driven Futures* will discuss how we drive a broader concept of digital humanitarianism and algorithmic accountability that bridges humanitarian values, civil society agency and perspectives and digital policy making. This forum will be an opportunity to reimagine humanitarian communication and community engagement in a technological age that does not replicate the inequalities of the past. Who gets to speak, who gets spoken at and who gets completely missed are perspectives that we need to interrogate to ensure that those accessing humanitarian services, and are most affected by digital developments, can have a greater say in how CCE is practiced.

The event will be followed by the CDAC General Assembly, which will take place 28–29 October 2020. We look forward to seeing you there.

6. Reserves policy and going concern

The directors have adopted the following reserve policy which states that: CDAC management should ensure available funds to cover the following:

- 100% of staff redundancy liabilities
- 60% of staff notice liability
- 100% of office space notice liability
- 100% of any other contract liabilities

The CDAC Director should ensure that reserves are maintained to cover the above four items at all times, understanding that liability amounts will vary over time.

The directors have assessed the impact of Covid-19 on the company and do not consider there to be any material uncertainties arising from this which will affect the company's

ability to continue as a going concern, further information about this can be found in section 7 of this report.

The directors do not consider that there are any other material uncertainties about the company's ability to continue as a going concern.

The directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

At the time of reporting, the Funds Flow Forecast indicates that up until the end of June 2021, there will be sufficient unrestricted reserves to meet the requirements of the Reserves Policy.

7. Principal risks and uncertainties

In 2019, CDAC Network completed its transition towards operating as an independent legal entity and the separation from Internews Europe was finalised. Independent Accountants Sayer Vincent were engaged in 2019 to perform the independent examination for the accounting period ended 31 December 2019.

Another milestone was achieved in 2019 when CDAC was selected by DFID as a Framework supplier for the International Multi Disciplinary Programme (IMDP) Commercial Framework.

7.1 Operating in the time of COVID-19

While writing CDAC's 2019 Annual Report, the scale of the crisis facing the world as a result of COVID-19 became apparent as, on 30 January 2020, the World Health Organisation (WHO) declared the Coronavirus disease (COVID-19) a Public Health Emergency of International Concern. On 11 March 2020, the WHO made the assessment that COVID-19 can be characterised as a pandemic.

In early 2020, CDAC was busy creating awareness among its staff, expert pool and crisis-affected populations on CV-19 preventative measures. Due to the nature of CDAC's work on CCE with disaster-affected communities, its ongoing work has not been unduly impacted as existing national platforms on the ground have been able to operate. We will continue to keep apprised of the situation of the pandemic in the many countries in which CDAC operates.

CDAC believes the response to the COVID-19 pandemic will be a test of the quality of our localisation efforts. Our Communication, Community Engagement and Accountability (CCEA) approach on COVID-19 is wider-than-health given the widely-recognised health interdependences we are currently witnessing across the globe in this pandemic (and as evidenced in the SARS pandemic and more recent Ebola outbreaks).

CDAC strongly supports national Ministries of Health (MoH) and WHO leadership models, working in complementarity with the existing National CCE platforms (in some cases led by NDMOs and Ministries of Communication and Information). We seek to advance MoH/WHO technical messaging across all sectors and diverse audiences.

Regarding sustainability, CDAC is building upon existing CCE work and with in-country National Platforms, the operational lifespan of which are designed to extend beyond the COVID-19 response having been strongly embedded within the national/international preparedness and response architecture.

In addition, we have curated – and continue to do so – a portal of all the latest and most up-to-date humanitarian guidance, strategy, messaging, training and subject-specific resources, all of which can be downloaded from our [COVID-19 Resource Portal](#).

No other principal risks or uncertainties are reported at 31 December 2019.

8. Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18 January 2017 and registered as a charity on 30 April 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All directors give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

9. Appointment of directors

The Company was established in 2017 and has five directors:

Laura Collier–Keywood, Independent (Treasurer) (appointed 12 March 2019)

Jamo Huddle, Director of Humanitarian Design, Monitoring, and Evaluation, World Vision International (appointed 12 March 2019)

Geoff Loane, Independent (Chair) (appointed 5 December 2019)

Caroline Nursey, Executive Director, BBC Media Action (appointed 18 January 2017)

Jonathan Mitchell, Transformation Director, Overseas Development Institute (appointed 18 January 2017)

Previous directors are as follows:

Sir Paul Brendan Gormley, Independent (appointed 24 May 2017, resigned 5 December 2019)

Daniel John Bruce, CEO (Europe), Internews (appointed 24 May 2017, resigned 5 December 2019)

10. Related parties and relationships with other organisations

CDAC Network is a membership entity. Each of the following members pay an annual membership contribution to support the achievement of the CDAC purpose:

FULL MEMBERS

1. Action Aid International
2. Anthrologica
3. BBC Media Action
4. Community World Service Asia
5. DAHLIA
6. Deutsche Welle Akademie
7. First Response Radio
8. Fondation Hironnelle
9. Ground Truth Solutions
10. InsightShare
11. International Committee of the Red Cross
12. International Media Support

13. International Organisation for Migration
14. Internews
15. NORCAP
16. The Peace and Conflict Journalism Network Asia
17. Plan International
18. Save the Children
19. Smile Again Africa Development Organisation
20. Thomson Reuters Foundation
21. Translators without Borders
22. United Methodist Communications
23. United Nations Children's Fund
24. United Nations High Commissioner for Refugees
25. United Nations Office for the Coordination of Humanitarian Affairs
26. United Nations Population Fund
27. World Association for Christian Communication
28. World Food Programme
29. World Health Organization
30. World Vision International

AFFILIATE MEMBERS

1. EarthX
2. FilmAid
3. InWhatLanguage
4. Lifeline Energy

Until January 2017, CDAC did not have any legal personality of its own, thus secretariat staff and funds were directly managed by Internews on behalf of the network. CDAC was governed by a non-statutory governing board of which Internews Europe's CEO, **Mr Daniel Bruce**, was an ex-officio member by virtue of his executive position at Internews.

In the spirit of the aforementioned non-statutory governance arrangements, when CDAC Network Limited was established as a legal entity, Internews Europe's CEO, **Mr Daniel Bruce**, was subsequently listed as a founding Director of CDAC Network Limited and, upon the acquisition of charitable status in April 2018, also served as a trustee until his resignation on 5 December 2019.

CDAC SECRETARIAT STAFF 2019

The following staff were employed by the CDAC Network secretariat in 2019:

Marian Casey-Maslen, Executive Director

Murray Garrard, Communications Adviser

Judith Hall, Head of Finance and Administration (from November 2019)

Hannah Murphy, Communication & Community Engagement Adviser, Innovation Programmes (until July 2019)

Mina Patel, Admin and Finance Support (until November 2019)

Angela Rouse, Senior Programme Manager (until November 2019)

11. Financial Review – Annual Accounts

CDAC Network Ltd total income for 2019 was £608,997 (2018: £509,636) with a total expenditure of £484,072 (2018: £436,066). Income from Charitable activities was £570,856 (2018: £418,306); £139,198 from membership fees, £346,641 from the Australian Department of Foreign Affairs and Trade (DFAT) for Fiji and Vanuatu, £32,635 from DFID/Danish Refugee Council under the H2H Fund Mechanism and £52,382 from Sphere India towards support to the CwC Working Group in Kerala State and UNICEF for the Enhancing Surge Capacity project.

CDAC Network Limited ended 2019 with total reserves of £209,114 (2018: £84,189); £45,459 unrestricted (from Membership) and £163,655 restricted (from Charitable activities' funders).

12. Acknowledgements

2019 was a busy year, and we are grateful for the unflagging support from our board, members, partners and supporters. It has been their generosity of time, expertise, resources and finance that has helped ensure that the CDAC Network remains resourced and able to help organisations put communities in control of the assistance they receive in humanitarian response.

A special thanks to our members for their annual membership fees which are invaluable to the operations of the secretariat. Particular thanks go to the following donors for their generous financial support for programmes: the Australian Department of Foreign Affairs and Trade (DFAT); the UK Department for International Development (DFID); the H2H Network; UNICEF; and Sphere India Secretariat. CDAC's work in 2019 would not have been possible without the additional capacity support of the CDAC Expert Pool, whose

work across the globe enables the full implementation of the CDAC multiyear strategy. We are hugely grateful for your hard work and continued commitment: Thank you!

13. Statement of responsibilities of the directors

The directors 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 company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

CDAC Network Limited

Directors' annual report

For the year ended 31 December 2019

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 December 2019 was 5. The directors are members of the charity but this entitles them only to voting rights. The directors have no beneficial interest in the charity.

The directors' annual report has been approved by the directors on 11 June 2020 and signed on their behalf by

Geoff Loane
Director and Chair of CDAC Network Limited

Independent examiner's report

To the members

CDAC Network Limited

I report to the directors on my examination of the accounts of CDAC Network Limited for the year ended 31 December 2019.

This report is made solely to the directors as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the directors those matters I am required to state to them in an independent examiner'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 charity and the directors as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

Independent examiner's report

To the members

CDAC Network Limited

- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jonathan Orchard FCA

Address: Sayer Vincent LLP, Invicta House, 108–114 Golden Lane, London, EC1Y 0TL

Date: 13 July 2020

CDAC Network Limited

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

For the year ended 31 December 2019

	Note	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Income from:							
Donations and grants	2	-	-	-	57,489	-	57,489
Charitable activities	3						
Membership		139,198	-	139,198	141,663	-	141,663
DFAT – Fiji and Vanuatu		-	346,641	346,641	-	199,415	199,415
H2H Mozambique & Burkina Faso		-	32,635	32,635	-	63,943	63,943
Special initiatives		-	52,382	52,382	-	13,285	13,285
Other income	1e	38,141	-	38,141	33,841	-	33,841
Total income		177,339	431,658	608,997	232,993	276,643	509,636
Expenditure on:							
Charitable activities	4						
Membership		135,888	-	135,888	160,826	-	160,826
DFAT – Fiji and Vanuatu		-	239,472	239,472	-	146,043	146,043
H2H Mozambique & Burkina Faso		-	51,243	51,243	-	82,071	82,071
Special initiatives		-	30,661	30,661	-	13,285	13,285
Other expenditure		26,809	-	26,809	33,841	-	33,841
Total expenditure		162,697	321,375	484,072	194,667	241,399	436,066
Net income for the year	5	14,642	110,283	124,925	38,326	35,244	73,570
Transfers between funds		-	-	-	-	-	-
Net movement in funds	14	14,642	110,283	124,925	38,326	35,244	73,570
Reconciliation of funds:							
Total funds brought forward		30,817	53,372	84,189	(7,509)	18,128	10,619
Total funds carried forward		45,459	163,655	209,114	30,817	53,372	84,189

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 14 to the financial statements.

Balance sheet

Company no. 10571501

As at 31 December 2019

	Note	£	2019 £	£	2018 £
Current assets:					
Debtors	10	57,999		126,805	
Cash at bank and in hand		333,409		125,992	
			<u>391,408</u>	<u>252,797</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	(182,294)		(168,608)	
Net current assets			<u>209,114</u>		<u>84,189</u>
Total assets less current liabilities			<u>209,114</u>		<u>84,189</u>
Total net assets	13		<u>209,114</u>		<u>84,189</u>
The funds of the charity:	14				
Restricted income funds			163,655		53,372
Unrestricted income funds:					
General funds		45,459		30,817	
Total unrestricted funds			<u>45,459</u>		<u>30,817</u>
Total charity funds			<u>209,114</u>		<u>84,189</u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved by the Board of Directors on 11 June 2020 and signed on behalf of the Board of Directors:

Geoff Loane
Chair

Laura Collier-Keywood
Treasurer

CDAC Network Limited

Statement of cash flows

For the year ended 31 December 2019

	Note	2019 £	2018 £
Cash flows from operating activities	15		
Net cash provided by operating activities		<u>207,417</u>	<u>28,042</u>
Change in cash and cash equivalents in the year		207,417	28,042
Cash and cash equivalents at the beginning of the year		<u>125,992</u>	<u>97,950</u>
Cash and cash equivalents at the end of the year	16	<u><u>333,409</u></u>	<u><u>125,992</u></u>

1 Accounting policies

a) Statutory information

CDAC Network Limited is a company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is 27 Dingley Place, London, EC1V 8BR. CDAC Network Limited was registered as a charity in April 2018

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) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) 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.

c) Public benefit entity

The company meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The directors have assessed the impact of Covid-19 on the company and do not consider there to be any material uncertainties arising from this which will affect the company's ability to continue as a going concern, further information about this can be found in section 7 of the directors' annual report.

e) Income

Income is recognised when the company 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 company 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. Membership income is accounted for in the year to which the subscription relates.

Other income represents rent, staff and other expenses recharged to Internews Europe relating to Network projects started before CDAC Network Limited was established. These projects have been completed and accounted for by IEU.

f) 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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

g) 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:

- Expenditure on charitable activities includes the costs of servicing members and delivering programmes undertaken to further the purposes of the charitable company and their associated support costs
- Other expenditure represents costs incurred by CDAC Network Limited relating to Network activities that are being accounted for by IEU. These costs are recharged to IEU.

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

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

h) 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 staff costs and overhead costs of the central function, is apportioned based on staff time, of the amount attributable to each activity.

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.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) 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.

k) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

l) 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.

m) 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.

1 Accounting policies (continued)**n) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charitable company makes payments to The Peoples Pension defined contribution pension scheme on behalf of employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable to the funds during the year. The charitable company has no liability under the schemes other than the payment of those contributions.

2 Income from donations and grants

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Donation from Internews Europe	-	-	-	57,489
	-	-	-	57,489

3 Income from charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Membership fees	139,198	-	139,198	141,663
Sub-total for Membership	139,198	-	139,198	141,663
Australian Department for Foreign Affairs and Trade	-	346,641	346,641	199,415
Sub-total for DFAT Fiji and Vanuatu	-	346,641	346,641	199,415
Danish Refuge Council (DRC)/DFID	-	32,635	32,635	63,943
Sub-total for H2H Mozambique & Burkina Faso	-	32,635	32,635	63,943
Special initiatives	-	52,382	52,382	13,285
Other income	-	-	-	-
Sub-total for special initiatives/other income	-	52,382	52,382	13,285
Total income from charitable activities	139,198	431,658	570,856	418,306

CDAC Network Limited received income for the H2H Mozambique & Burkina Faso projects under a project implementation agreement with DRC. The grant funding for the project was provided to DRC by DFID. Funding received in 2019 was restricted.

4 Analysis of expenditure

	Charitable activities							2019 Total £	2018 Total £
	Membership £	DFAT – Fiji and Vanuatu £	H2H Mozambique & Burkina Faso £	Member Special Initiatives £	Other expenditure – recharge to IEU £	Governance costs £	Support costs £		
Staff costs (Note 6)	92,268	24,143	11,991	5,990	22,243	–	12,380	169,014	168,577
Project staff costs incurred by GTS	–	69,196	–	–	–	–	–	69,196	76,524
Project travel, accomodation and per diem	666	1,091	8,427	899	–	–	–	11,083	41,539
Project other	4,823	123,492	24,938	23,726	350	–	–	177,328	91,931
CDAC Forum learning event	8,833	–	–	–	–	–	–	8,833	6,606
Communications and marketing	3,934	4,943	2,433	–	700	–	1,353	13,363	13,650
Staff travel, accomodation and per diem	5,890	–	–	–	–	–	–	5,890	1,473
Premises costs	10,985	2,811	–	–	3,142	–	1,905	18,843	20,066
Office costs	3,142	522	–	–	74	–	–	3,739	2,138
HR and staffing costs	–	488	–	–	300	–	1,715	2,503	4,572
Finance and administration	2,038	269	168	46	–	1,594	165	4,281	8,990
	132,579	226,956	47,957	30,661	26,809	1,594	17,518	484,072	436,066
Support costs – NPAC (CDAC)	–	12,516	3,287	–	–	–	(15,803)	–	–
Support – other	1,715	–	–	–	–	–	(1,715)	–	–
Governance costs	1,594	–	–	–	–	(1,594)	–	–	–
Total expenditure 2019	135,888	239,472	51,243	30,661	26,809	–	–	484,072	436,066
Total expenditure 2018	160,826	146,043	82,071	13,285	33,841	–	–	436,066	

Of the total expenditure, £162,697 was unrestricted (2018: £194,667) and £321,375 was restricted (2018: £241,399).

4 Analysis of expenditure

	Charitable activities					Other expenditure – recharge to IEU £	Governance costs £	Support costs £	2018 Total £	2017 Total £
	Membership £	DFAT – Fiji and Vanuatu CDAC £	DFAT – Fiji and Vanuatu GTS £	H2H Dominica £	Member Special Initiatives £					
Staff costs (Note 6)	120,443	5,588	–	7,482	4,887	24,105	–	6,072	168,577	10,780
Project staff costs incurred by GTS	–	–	76,524	–	–	–	–	–	76,524	–
Project travel, accomodation and per diem	278	181	31,283	9,015	–	–	–	781	41,539	11,005
Project other	1,050	21,371	8,127	56,315	3,872	–	–	1,196	91,931	25
CDAC Forum learning event	6,606	–	–	–	–	–	–	–	6,606	–
Communications and marketing	9,133	–	–	–	4,517	–	–	–	13,650	55
Staff travel, accomodation and per diem	1,473	–	–	–	–	–	–	–	1,473	–
Premises costs	8,071	–	–	939	–	9,533	–	1,523	20,066	17,160
Office costs	1,931	–	–	4	–	203	–	–	2,138	–
HR and staffing costs	–	–	–	–	–	–	–	4,572	4,572	–
Finance and administration	4,752	195	–	1,517	9	–	2,517	–	8,990	3,643
	153,737	27,335	115,934	75,272	13,285	33,841	2,517	14,145	436,066	42,668
Support costs – NPAC (CDAC)	–	2,774	–	6,799	–	–	–	(9,573)	–	–
Support – other	4,572	–	–	–	–	–	–	(4,572)	–	–
Governance costs	2,517	–	–	–	–	–	(2,517)	–	–	–
Total expenditure 2018	160,826	30,109	115,934	82,071	13,285	33,841	–	–	436,066	42,668
Total expenditure 2017	20,803	–	–	21,865	–	–	–	–	42,668	–

Of the total expenditure, £194,667 was unrestricted (2017: £20,803) and £241,399 was restricted (2017: £21,865).

5 Net income for the year

This is stated after charging / (crediting):

	2019 £	2018 £
Net foreign exchange gains	2,453	(6,239)
Operating lease rentals:		
Property (excluding VAT)	15,600	15,600
Reporting accountant's remuneration (excluding VAT):		
Independent examination/Accountant's review	2,200	2,000
Over accrued in prior year	(1,000)	750
Accounts preparation	-	2,000
	<u> </u>	<u> </u>

6 Analysis of staff costs, directors' remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	109,546	98,249
Social security costs	8,936	12,004
Employer's contribution to defined contribution pension schemes	8,221	6,115
Freelance consultants	42,311	25,655
	<u>169,014</u>	<u>142,023</u>
Staffing costs recharged to IEU from CDAC Network	<u>15,243</u>	<u>26,554</u>

From March 2018 CDAC Network staff began to be transferred to be employed directly by CDAC Network Limited. Where staff worked on activities relating to projects still managed by Internews Europe costs relating to the time spent on these projects have been recharged to them. Costs above relate to the payroll costs incurred by CDAC Network Limited staff. By close of 2019 all CDAC Network staff are employed by CDAC Network Limited.

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

	2019 No.	2018 No.
£70,000 – £79,999	<u>1</u>	<u>1</u>

The total employee benefits paid (including pension contributions and employer's national insurance) of the key management personnel were £82,382.

The directors were neither paid nor received any other benefits directly from employment with CDAC Network Limited in the year (2018: £nil).

6 Analysis of staff costs, directors' remuneration and expenses, and the cost of key management personnel (continued)

Directors' expenses represents the payment or reimbursement of travel and subsistence costs totalling £271.60 incurred by 2 directors relating to attendance at Board meetings (2018: £2,178 by 2 directors).

7 Staff numbers

The average number of employees working on CDAC Network Limited activities (head count based on number of staff employed) during the year was 2.3 (2018: 3). Two freelance consultants are also paid.

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2019 No.	2018 No.
Membership	1.5	0.8
H2H Mozambique & Burkina Faso	0.1	0.2
DFAT – Fiji and Vanuatu	0.3	0.1
Special initiatives	0.1	–
Support	–	0.2
Governance	0.1	0.4
Network projects managed by IEU (recharged)	0.2	0.3
	<u>2.3</u>	<u>2.0</u>

8 Related party transactions

Transactions with directors are included in note 6.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

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

10 Debtors

	2019 £	2018 £
Other debtors	56,439	125,245
Rent deposit	1,560	1,560
	<u>57,999</u>	<u>126,805</u>

All of the company's financial instruments, both assets and liabilities, are measured at amortised cost.

11 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	1,935	789
Taxation and social security	2,597	2,249
Other creditors	1,668	1,881
Accruals	3,840	18,189
Accrual for Project Costs	34,754	–
Deferred membership income	137,500	145,500
	<u>182,294</u>	<u>168,608</u>

12 Deferred income

Deferred income comprises membership fees for 2020 invoiced in 2019.

	2019 £	2018 £
Balance at the beginning of the year	145,500	147,000
Amount released to income in the year	(145,500)	(147,000)
Amount deferred in the year	137,500	145,500
Balance at the end of the year	<u>137,500</u>	<u>145,500</u>

13 Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	45,459	–	163,655	209,114
Net assets at 31 December 2019	<u>45,459</u>	<u>–</u>	<u>163,655</u>	<u>209,114</u>

13 Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	30,817	–	53,372	84,189
Net assets at 31 December 2019	<u>30,817</u>	<u>–</u>	<u>53,372</u>	<u>84,189</u>

For the year ended 31 December 2019

14 Movements in funds (current year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Restricted funds:					
DFAT – Fiji and Vanuatu	53,372	346,641	(239,472)	–	160,542
H2H Mozambique & Burkina Faso	–	32,635	(51,243)	–	(18,608)
Members Special Initiatives	–	52,382	(30,661)	–	21,721
	–	–	–	–	–
	–	–	–	–	–
Total restricted funds	53,372	431,658	(321,375)	–	163,655
Unrestricted funds:					
General funds	30,817	177,339	(162,697)	–	45,459
Total unrestricted funds	30,817	177,339	(162,697)	–	45,459
Total funds	84,189	608,997	(484,072)	–	209,114

The negative fund balance on H2H at end 2019 is due to expenditure related to income received in 2020.

14 Movements in funds (prior year)

	At 1 January 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2018 £
Restricted funds:					
DFAT – Fiji and Vanuatu	–	199,415	(146,043)	–	53,372
H2H Mozambique & Burkina Faso	18,128	63,943	(82,071)	–	–
Members Special Initiatives	–	–	–	–	–
How to Guide	–	7,020	(7,020)	–	–
Rohingya Report	–	6,265	(6,265)	–	–
Total restricted funds	18,128	276,643	(241,399)	–	53,372
Unrestricted funds:					
General funds	(7,509)	232,993	(194,667)	–	30,817
Total unrestricted funds	(7,509)	232,993	(194,667)	–	30,817
Total funds	10,619	509,636	(436,066)	–	84,189

Purposes of restricted funds

H2H Fund for Mozambique Project – To implement the project 'Supporting systematic communication and engagement with communities in response to Cyclone Idai as part of a common service approach to enable better accountability and a more effective response' under an agreement with the Danish Refugee Council. H2H Fund is managed by H2H Network which is hosted by Danish Refugee Council. DFID is currently the H2H Fund donor. The project commenced in March 2019 and ended May 2019.

H2H Fund for Burkina Faso Project – To implement the project 'Supporting the inception and integration of a common services approach to Accountability to Affected People (AAP), communication and engagement with communities to enable enhanced accountability, community acceptance, trust building and a more effective response in Burkina Faso' under an agreement with the Danish Refugee Council. The project commenced in November 2019 and will end in February 2020.

Australian DFAT for Fiji and Vanuatu Project – To assist government and civil society organisations in Fiji and Vanuatu in ensuring effective communication and community engagement for disaster preparedness and response. The project is funded by the Australian Department for Foreign Affairs and Trade (DFAT). Part of the project delivery is sub-contracted to Ground Truth Solutions (GTS).

Sphere India for India Project: To undertake 4Ws Mapping, facilitate national workshop with government and related activities including support to the CwC Working Group in Kerala State.

UNICEF Small Scale Funding Agreement – To continue to implement the Enhancing Surge Capacity project with 'Support for follow up actions from the September 2019 meeting in Geneva on enhancing Global Surge Capacity on Communication and Community Engagement (CCE)' under a UNICEF Small Scale Funding Agreement.

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2019	2018
	£	£
Net income for the reporting period (as per the statement of financial activities)	124,925	73,570
(Increase)/decrease in debtors	68,806	(1,245)
Increase/(decrease) in creditors	13,686	(44,283)
Net cash provided by operating activities	207,417	28,042

16 Analysis of cash and cash equivalents

	At 1 January 2019	Cash flows	Other changes	At 31 December 2019
	£	£	£	£
Cash at bank and in hand	125,992	207,417	–	333,409
Total cash and cash equivalents	125,992	207,417	–	333,409

17 Operating lease commitments

CDAC Network Limited's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property		Equipment	
	2019	2018	2019	2018
	£	£	£	£
Less than one year	3,900	3,900	-	-
	<u>3,900</u>	<u>3,900</u>	<u>-</u>	<u>-</u>
	<u><u>3,900</u></u>	<u><u>3,900</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

18 Legal status of the charity

CDAC Network Limited 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. CDAC Network Limited registered as a charity with the Charity Commission from April 2018.