

# EMERGENCY NUTRITION NETWORK

England & Wales · Charity number 1115156

## Details

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**Other names** ENN

**Status** Registered

**Legal form** Charitable company

**Company number** [04889844](#)

**Registered** 2006-07-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2nd floor  
Marlborough House  
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Kidlington  
Oxfordshire  
OX5 2DN

**Phone** 01865372340

**Email** [office@enonline.net](mailto:office@enonline.net)

**Website** [www.enonline.net](http://www.enonline.net)

## Activities

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**Objects:** (A) TO ADVANCE EDUCATION IN BEST IMPLEMENTATION AND MANAGEMENT PRACTICE AMONG AGENCIES OPERATING IN THE FOOD AND NUTRITION SECTOR IN HUMANITARIAN AND GLOBAL EMERGENCY SITUATIONS;(B) TO FURTHER CHARITABLE PURPOSES WHICH RELIEVE OR COMBAT MALNUTRITION, HUNGER, DISEASE, SICKNESS, POVERTY OR DISTRESS ANYWHERE THROUGHOUT THE WORLD.

**Activities:** The ENN was set up in 1996 by an international group of humanitarian agencies to accelerate learning and strengthen institutional memory in the emergency food and nutrition sector. The ENN produces a tri-annual publication, Field Exchange, 'Special Supplements' on cutting-edge programming, initiates research and coordinates an international collaboration on infant feeding in emergencies.

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WORLDWIDE
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,660,990	£1,639,715	£650,050	23
2023-12-31	£2,019,212	£1,702,029	£628,775	24
2022-12-31	£1,183,664	£1,452,788	£311,592	25
2021-12-31	£1,455,594	£1,317,736	£580,716	24
2021-01-31	£1,285,124	£1,239,716	£442,858	15

## Trustees

Name	Role	Appointed
<b>Graham Alexander MacKay</b>	Chair	2019-01-31
Carol Mary Morgan		2021-07-02
Dr Kalahe Lokuge Renuka Jayatissa		2024-10-24
Dr Kavita Sethuraman		2024-05-02
Dr Patrick Jean Raymond Webb		2026-03-12
Gillian Lee McKay		2026-06-01
Jane Mary Cocking		2020-05-18
Nadia Bunyan		2024-10-24

**EMERGENCY NUTRITION NETWORK**

England & Wales - Charity number 1115156

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# Accounts

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Registered number: 04889844  
Charity number: 1115156



## **EMERGENCY NUTRITION NETWORK**

**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**



## Emergency Nutrition Network Trustees Report FY24

Emergency Nutrition Network's (ENN) Board of Trustees are pleased to present their annual report, and the audited consolidated financial statements of ENN for the period **1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024**.

The Trustees declare that, in carrying out their duties and in preparing this report, they have had due regards to the guidance issued by the Charity Commission on public benefit.

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### MESSAGE FROM THE BOARD

This year marked twenty-seven years since ENN was founded. Rates of undernutrition remain unacceptably high and, given the challenges confronting the sector, the need for systemic analysis of what is working and what is not is greater than ever. In 2024, we launched our new Strategy 2024-2028, setting a clear direction for our work and enhancing our ability to respond effectively to the needs of the most vulnerable to malnutrition. The Strategy provides a fresh interpretation of our vision and purpose. It clarifies ENN's focus on practitioners and our ambition to positively influence the systems that enable them to better serve people most at risk or directly impacted by undernutrition. The strategy sets out how ENN will be guided by our network of practitioners and collaborators, to effectively respond to major global trends, in ways that deliver increasing and more sustainable impact over the next 5 years. On the back of the strategy, ENN underwent a transformational organisational change in the second half of 2024, that saw a review of our organisation structure to optimise our operational model and business practices to ensure effective delivery and long-term organisational sustainability. These changes will support us to maximise efficiencies, strengthen synergies, build greater opportunities for collaboration between projects and further capitalise on the strengths and significant expertise of our staff and networks.

In 2024 ENN's work continued to enhance the relevance and effectiveness of nutrition research, policy, programming and practice worldwide, by highlighting gaps and building evidence, convening and brokering consensus and collective action, capturing knowledge and stimulating and exchanging learning, and providing technical resources and guidance to practitioners and key decision-makers involved in nutrition and related interventions at global, national and sub-national levels. ENN produced critical pieces of work across our focal areas; Management of small and nutritionally at-risk infants under 6 months and their mothers (MAMI), Infant and Young Child Feeding in Emergencies (IYCF-E), Adolescent Nutrition, Women's Nutrition, Wasting and Stunting (WaSt), as well as engaged in further investigation into gaps existing and if/where there is a valuable role for ENN in cross cutting areas including micronutrients and data systems for wasting. Additionally, 2024 saw ENN heavily engaged in supporting preparations for Nutrition4Growth (N4G) Summit in Paris 2025.

This report provides a concise insight into some of the work we have undertaken over the past year and the progress made in furthering both our strategic objectives and those of our funders and strategic partners.

### KEY HIGHLIGHTS FROM 2024

#### Evidence Building

ENN continued to work to **review existing evidence, identify and prioritise gaps** and establish how best to fill these to inform policy, research agendas and practice. In 2024 this included producing a **scoping review** that investigated the nature and coherence of global policy guidance relevant to the care of vulnerable infants and their mothers, and a **template for a joint statement** on IYCF-E in the context of mpox for countries to adapt in response to the need for urgent research to answer critical questions on breastfeeding in the context of mpox. ENN produced a **State of Play** including **two case studies** from Somalia and Pakistan to address a critical gap in knowledge of the use of MMS in humanitarian emergencies. 2024 also saw the commencement of our **collaboration with the University of Washington** to use existing data to fill the prioritised evidence gap of the maternal determinants driving infant and child growth trajectories considering both wasting and stunting to inform more effective prevention programming.

In 2024 we had planned further work on **bringing evidence on the implications of not preventing wasting together** for policy and funding decision makers, following completion of our literature review of the Prevention of wasting with interventions that address food and feeding-related needs with WFP in 2023. This work was placed on hold given an evidence review being conducted by ELRHA that would feed into it, and the need to home in on how we could best contribute and learn from other initiatives looking at the cost of not intervening. This work is still increasingly relevant and mapping out what we know from the evidence of the impacts of being wasted and stunted across the life course remains on the WaSt TIG's priority agenda.

Our influencing work in 2024 included, in follow-up to our 2023 blog on mortality and age, the mobilisation of the full co-author group of our paper Anthropometric deficits and the associated risk of death by age and sex in children aged 6–59 months: A meta-analysis to draft, agree and send a **letter of concern to UNICEF in relation to their age prioritisation of nutrition interventions guidance** which was unclear in relation to the targeting of wasting screening and treatment to all children under 5yrs of age, suggesting a prioritisation of children under 2yrs of age, leading to concern that focus would shift to those children that are easier to reach, not those most at risk. This alongside follow up correspondence and discussions has led to UNICEF's recognition of the need to be clear in the guidance and some modifications in the guidance.

## Convening and Brokering

ENN's experience in **convening and brokering** has been highly sought after in 2024 and instrumental in coordinating and convening key technical working groups, networks and communities of practice delivering lasting impact by securing prioritised shared agendas, aligning actions and leveraging the multiplying effect of the collaboration of complimentary actors to make concrete shifts in policy and practice. In 2024 ENN **co-hosted a webinar** on implementing SQ-LNS to prevent child undernutrition with the Child Health Task Force (CHTF) and the SQ-LNS Task Force. On the back of the success in hosting the SQ-LNS webinar, ENN has been approached to support facilitation of an N4G side event in Paris 2025.

In 2024 ENN was heavily engaged in supporting preparations for N4G Paris 2025. Two members of the ENN team were invited to join thematic working groups of the Nutrition for Growth International Advisory Group (the **Nutrition and Gender Equity working group** and **Nutrition and Resilience to Crisis working group**). ENN provided input into the thematic recommendations of commitments briefs produced by both these working groups. Additionally, ENN facilitated strong advocacy by the GANN for the inclusion of adolescents in the N4G Vision and Roadmap document, which resulted in this neglected group being specifically reflected in the **N4G vision statement**. ENN produced a GANN branded Advocacy Brief calling on governments, NGOs, and donors to prioritise the future of all adolescents as the next generation, by making commitments specific to this age group (10-19 years) at N4G Paris 2025.

In 2024, ENN also **engaged in two thematic working groups** of the Nutrition for Growth International Advisory Group; **participated in the Action Review Taskforce and the wasting advocacy coalition**; continued to **engage in the**

**Global Thematic Working Groups (GTWG)** of the Global Nutrition Cluster (GNC); **co-ordinated the IFE Core Group, MAMI Global Network, WaSt Technical Interest Group and Global Adolescent Nutrition Network (GANN)**. ENN is the **facilitator of the UNICEF/WHO Technical Advisory Group** on Wasting and Nutritional Oedema Acute Malnutrition to support the uptake of the 2023 guidelines, alongside being an invited member of several other Technical Advisory Groups (TAG).

## Knowledge Management

**Knowledge capture, curation, and exchange** to inform effective policy and practice is why ENN was established. It remains at the heart of our work, pervading all that we do and informing how we do it. In 2024 we continued to overcome barriers to knowledge transfer, and help all voices be heard and all experience be reflected in critical discussions through our flagship technical publication **Field Exchange, and en-net forum**. ENN also delivered three webinars as part of the **IFE Sharing and Learning Webinar series** and **hosted quarterly GANN webinars** throughout the year featuring a diverse array of speakers to share practitioner experiences, discuss and debate key issues, research and best practice. ENN also published **three ‘learning by doing’ case studies** to investigate the process of implementing, adapting, normalising and embedding the approach in Pakistan, South Sudan and Yemen to inform feasible sustainable care.

In 2024 ENN continued to broaden and deepen our network, proactively **engaging in regional and national practitioner fora** and seeking out meaningful collaborations and opportunities for knowledge exchange. ENN regularly engaged in regional fora (East and Southern Africa – ESAR, West and Central Africa – WCAR, South Asia), expanding to strengthen our connection with national nutrition societies in Africa and developing nutrition relevant partners in countries and regions with the highest burden of malnutrition. ENN continued to **disseminate the WaSt study protocol** and discuss with country level institutions its importance and our desire to collaborate with an implementing research partner for its realisation. ENN worked in 2024 to constantly **expand the dissemination, accessibility and uptake of our work**, with a focus on digital and social media, and reaching new audiences through the increased translation of outputs into more languages.

There is growing recognition of young people’s role in achieving the Agenda for Sustainable Development and promising momentum toward youth-centred global health. Yet, the voices of young people remain absent in spaces where decisions are made about their nutrition and health needs and how to address them. In 2024 ENN and the GANN continued to focus on increasing **youth participation** and ensuring that our research and policy focus is youth informed. Based on insights and active co-collaboration with young people and nutrition experts from the GANN, ENN published a brief that proposed 7 guiding principles for youth partnership: **Empowerment, transparency, recognition, respect, inclusion, intentionality, and consistency**. This brief utilises experiences and learning from the GANN to inform and guide more purposeful and meaningful partnerships with young people across all phases of research, programming and governance for nutrition. To that end, ENN has created 6 voluntary youth partner roles beginning in 2025.

## Emerging Areas

**Micronutrients** is an area that cuts across ENN’s projects, and we wanted to ensure coherence, better formalise, and share our learning, and explore and define whether there are gaps for ENN to fill in generating and sharing learning from our network, particularly from local level, in this area. Towards this end in 2024 ENN completed and **published its State of play and two case studies on Multiple Micronutrient Supplements (MMS) in humanitarian emergencies** which highlighted the experiences, challenges and gaps in programming MMS delivery within humanitarian contexts. In our **scoping review of nutrition programming, policy and evidence for school-age children and adolescents in humanitarian contexts** we explored weekly iron-folic acid supplementation options, and the role micronutrient-fortified products may play in the prevent of child undernutrition. In 2024 ENN Senior Technical

Associate Philip James was an **Expert Group member advising the WHO on guidance for Balanced Energy Protein (BEP) supplements**, where he was able to focus on recommended dosage of certain micronutrients within these supplements to help ensure important nutritional requirements were being considered.

Throughout 2024 we continued to advocate for transparency and cohesion in **data systems for wasting**, including through our membership of the ARP on child wasting task force. ENN was invited to the UNICEF Wasting Cascade meeting in Nairobi, which focused on the data needed to adequately monitor management of child wasting programmes. ENN advocated for measurement of wasting, and related data systems, not to be confined solely to those children under 5 years, but for surveys and programmes to include anthropometric measurements of school age children, adolescents and women wherever possible. ENN were influential in the most **recent updates to the DHS surveys (DHS8)** and consulted on the upcoming amendments (DHS9). As members of an 'adult and adolescent wasting' sub-working group in the GNC ENN are pushing for clarity of indicators to improve assessments and monitoring.

## Future Plans

In 2025 we are excited to build on and consolidate the work done by ENN in 2024 in preparation for N4G. ENN will continue to be a critical thought partner supporting Ireland to deliver on its bold N4G commitments, alongside making our own N4G commitment. ENN will be represented at N4G Paris 2025 and is supporting the facilitation of two N4G side events. In May 2025 ENN is planning a 3-day technical workshop with all staff to allow for dedicated thinking, reflection, collaboration, workshopping, planning and development across our technical work and some of the areas reflected in our Strategy including food systems and climate, youth engagement, and the localisation agenda. ENN will also continue the development of our website, and en-net platform, aligned with our Communications Strategy.

## Monitoring, Evaluation, Accountability and Learning

ENN continues to harness monitoring and evaluation (M&E) data and analytics to measure our impact, drive continuous improvement and learning, and to evaluate our progress against our strategy. In 2024 all ENN publications had a Digital Object Identifier (DOI) created with DataCite through our membership of a UK consortium led by the British Library, to make our research outputs and resources more discoverable and citable for the long term. DOIs provide persistent links that facilitate accurate citation and tracking of our research outputs, further strengthening our reputation within the research community.

In 2024 we undertook a citation survey of all ENN peer-reviewed journal publications to assess the reach and impact of our peer-reviewed research. Since 2010 ENN has published 71 peer reviewed journal articles. Over 92% of ENN's publications have been cited in other works, a total of 2,417 times. Articles published relating to Wasting and Stunting have had the greatest number of citations, with the top article Wasting and Stunting - Similarities and Differences: Policy and Programmatic Implications cited over 200 times, and the top five WaSt papers each cited over 100 times. The full results of the citation survey will be finalised in early 2025.

The launch of our new website in July 2024 enhanced our communications and dissemination, improved the reach of our work and provided us with greater access to real time analytics data on ENN published materials to support our M&E and communications and dissemination planning, this work will continue in 2025.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

ENN is a UK-registered charity (Charity Registered Number: 1115156, Company Registered number: 04889844) governed by a Board of Trustees. At the end of FY24, the Board was comprised 9 trustees. The trustees attended full

board meetings on a quarterly basis. The Board had three sub-committees, one covering People and Governance, one covering technical issues and the other Finance & Risk, all of which met regularly throughout the year.

Trustees during 2024:

Dr Graham MacKay (Chair)	Harish Jani (Treasurer)
Dr Jane Cocking	Carol Morgan
Kavita Sethuraman (recruited May 2024)	Sophie Healy-Thow
Renuka Jayatissa (recruited Oct 2024)	Megan Howe
Nadia Bunyan (recruited May 2024)	Dr Patrick Webb (resigned March 2024)
Marie McGrath (retired March 2024)	

## Management Team

The Management Team changed during 2024 with the departure of Tanya Khara and Marie McGrath from the management team and the addition of Anne Walsh in September 2024 as Technical Director with responsibilities as representative of the technical team. A new Communications and Digital Manager was recruited and joined the management team in August 2024, prior to this the role of Communications and Digital Manager had not been a member of the management team. The Management Team met regularly (fortnightly both in-person and online) and oversaw all technical and operational aspects of ENN's work.

ENN's Management Team during 2024:

- Marie McGrath, Technical Director (Company Secretary to Jul) from Jan-Sep
- Tanya Khara, Technical Director from Jan-Sep
- Anne Walsh, Technical Director from Sep-Dec
- Natalie Naber, Finance Manager (Company Secretary from Jul)
- Nigel Tricks, Chief Executive Officer
- Nicola Johnstone, Projects Coordinator Lead
- Kathryn North, HR Manager (also Data Protection Officer, Safeguarding and Security Officer)
- Willis Angira, Communications and Digital Manager from Aug-Dec

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

Income recognised during the period is outlined in section 13 of the financial statements, with a total of GBP £1,660,990 from 15 funders (Income £2,011,651 in 2023). ENN's key funding partners of 2024 include Irish Aid, Bill and Melinda Gates Foundation, Bureau for Humanitarian Assistance (USAID) and UNICEF. ENN benefited from 9 grants solely for recurrent funding for our Field Exchange publications and contributions to the Infant Feeding in Emergencies project. £430,534 of grant funds received remains in deferred income to be recognised as income in 2025 and 2026 upon completion of the project deliverables. The total funds balance at financial year end is £650,050 unrestricted reserves (2023: £628,775). The cash balance at the yearend amounted to £904,716 (2023: £832,194).

### Going Concern

The trustees note that the uncertainty and challenges confronting the aid sector, outlined in previous years, remain. This is against a continued backdrop of contexts where the burden of malnutrition is high and are affected by an increasingly complex array of factors that disrupt health and social and food systems at scale. The Board and Management team regularly discuss and assess the evolving risks and challenges in the sector and work adaptively to enable the important and valuable work of the charity to continue.

ENN maintained a committed portfolio of funders in 2024, with a multiyear pipeline sufficient to support its core activities. ENN returned a small, positive balance at the end of 2024 which has allowed it to maintain its reserves. ENN continues to focus on diversification of its donor portfolio. Rigorous cost and income analysis is routinely undertaken on all areas of work to ensure viability of the organisation and the projects it implements, as well as key controls on project spend, with a low risk tolerance on unrecoverable project overspends. The fixed costs of the organisation, remain low. Based on this, the trustees, whilst accepting there are concerns for all nutrition charities in the current environment, do not believe these present a material uncertainty to ENN as a going concern in 2025.

## Human Resources

Our small, but highly effective team of both Technical (remote) and Operational (hybrid) staff, continue to achieve high quality outputs with minimal resources, complemented by consultant contributions for project work as needed. ENN continues to offer a high percentage of flexible working arrangements with roughly half of all employees on part time contracts and just over half of the team working remotely. 2024 saw ENN onboard an Employer of Record to simplify the hiring of international staff, mitigating risk and managing compliance with international laws, whilst enabling ENN to engage the best talent and to diversify its team.

The formation of the Senior Leadership Team in November 2023 continued to provide additional strategic input, aiding management to simplify the Technical Team structure, organising its projects within streams and portfolios, optimising both technical capacity and streamlining work allocation and reporting lines.

Management continues to prioritise an inclusive and equitable culture, promoting collaboration and clarity of our shared purpose. A collective exercise has begun with staff to define a set of ENN values that will guide ENN through the next stages of its development and provide a shared grounding for decision making and prioritisation, leading ENN to success against its strategy. ENN continues to seek more opportunities for team cohesion and collaboration in 2025, via a Virtual Team Session that will focus on wellbeing in the workplace and collaborative input into the ENN values, as well as a 3-day in-person workshop to draw on our collective experience and expertise to build on our current and future direction.

## Premises

ENN continued to maintain our office during this period in Kidlington, Oxfordshire.

## RESERVES POLICY

The reserves in ENN are made up solely of unrestricted funds. If ENN holds restricted funds, these are tied to the specific terms of the grants, contracts, or agreements with our funders. The unrestricted reserves thresholds remained the same as 2023 and which are made up as follows:

- **Protected Reserves of £275,000:** this level is to be reassessed annually by the Finance Sub-Committee according to wind-down cost variations and must be sufficient to cover the non-recoverable costs for eligible project work prior to closure, 3 months of operating costs and 3 months of critical staff costs, statutory redundancy payments, and a provision for other liabilities such as final rent and dilapidations.
- **Revolving Investment Reserves** will make up the balance of the unrestricted reserves fund. The goal is to build this to a minimum of £100,000. This reserve allows ENN to be more agile if there are funding delays or to invest in internal projects such as IT systems, strategy review, brand, website.

The ENN Management Team will review individual project requirements from the Investment Reserve against set criteria, including alignment to strategy, impact, potential to secure future funding, relative contribution compared to annual budget, risk, brand criticality, and relevant cost reduction/optimisation efforts.

The investment reserve balance as of 31<sup>st</sup> December 2024 was £375,050.

The Reserves Policy and ENN's compliance with it are discussed at each trustee meeting and thresholds are reviewed annually.

## RISK MANAGEMENT

ENN's Management Team and Board of Trustees continued to manage, and oversee, risk throughout the year, and ensure the organisation was well managed. This included a detailed review of organisational Risk Register at quarterly management team meetings and Board meetings. ENN's internal controls continue to be reviewed and improved. A number of policies were reviewed during the year including: Reserves Policy; Expenses Policy; Delegation of Authority Policy; Anti-Fraud, Bribery and Corruption Policy; Procurement Policy; Safeguarding Policy; Code of Conduct – PSEAH; Data Protection Policy; Health & Safety Policy; Conflict of Interest Policy; EDI Policy; and Flexible Working Policy. A new Communications Policy was also established during 2024.

With regards to financial risk, ENN has readily realisable reserves, robust financial management software and continues to automate financial processes to mitigate risk of data handling. ENN also switched business banks during 2023, moving from the Co-op (a GBP only bank) to the NatWest with multi-currency accounts and stronger segregation of duties functionality. The transition to the NatWest was completed in 2024. ENN now operates GBP, EUR and USD currency accounts with linked savings accounts earning better interest and mitigating currency fluctuations and allowing for greater protection for intentional payments including lower bank charges. These systems improvements and associated ways of working will enable ENN's team to make more real-time informed decisions and increase the efficiency and consistency of the control of risk.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**EMERGENCY NUTRITION NETWORK**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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M McGrath (resigned 2 May 2024)  
Dr. J M Cocking  
Dr. G MacKay, Chair  
Dr P J Webb (resigned 2 May 2024)  
H Jani, Treasurer  
M Howe  
C Morgan  
S Healy-Thow  
Dr K Sethuraman (appointed 2 May 2024)  
Dr K L R Jayatissa (appointed 24 October 2024)  
N Bunyan (appointed 24 October 2024)

**Company registered  
number**

04889844

**Charity registered  
number**

1115156

**Registered office**

2nd Floor - Marlborough House  
69 High Street  
Kidlington  
Oxfordshire  
OX5 2DN

**Independent auditors**

Griffin Stone Moscrop & Co  
Chartered Accountants  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**

NatWest  
Parklands  
De Havilland Way  
Horwich  
Bolton  
BL6 4YU

Ecology Building Society  
7 Belton Road  
Silsden  
Keighley  
BD20 0EE

Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

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**EMERGENCY NUTRITION NETWORK**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:

*Harishk Jani*

.....  
**H Jani**  
Treasurer

*Graham Mackay*

.....  
**Dr. G MacKay**  
Chair

Date: 1 May 2025

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
(CONTINUED)

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manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

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



**Robert Smith (senior statutory auditor)**

for and on behalf of

**Griffin Stone Moscrop & Co**

Chartered Accountants

Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 9/15/2025

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Charitable activities	3	1,644,928	1,305	1,646,233	2,008,352
Investments	4	6,430	8,327	14,757	10,860
<b>Total income</b>		<b>1,651,358</b>	<b>9,632</b>	<b>1,660,990</b>	<b>2,019,212</b>
<b>Expenditure on:</b>					
Charitable activities		1,344,994	294,721	1,639,715	1,702,029
<b>Total expenditure</b>		<b>1,344,994</b>	<b>294,721</b>	<b>1,639,715</b>	<b>1,702,029</b>
<b>Net income/(expenditure)</b>		<b>306,364</b>	<b>(285,089)</b>	<b>21,275</b>	<b>317,183</b>
Transfers between funds	13	(306,364)	306,364	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>21,275</b>	<b>21,275</b>	<b>317,183</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	628,775	628,775	311,592
Net movement in funds		-	21,275	21,275	317,183
<b>Total funds carried forward</b>		<b>-</b>	<b>650,050</b>	<b>650,050</b>	<b>628,775</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)  
REGISTERED NUMBER: 04889844

**BALANCE SHEET**  
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Tangible assets	9	-	5,066
		-	5,066
<b>Current assets</b>			
Debtors	10	259,582	182,126
Cash at bank and in hand		904,716	832,194
		<u>1,164,298</u>	<u>1,014,320</u>
Creditors: amounts falling due within one year	11	(514,248)	(390,611)
<b>Net current assets</b>		<u>650,050</u>	623,709
<b>Total assets less current liabilities</b>		<u>650,050</u>	628,775
<b>Total net assets</b>		<u><u>650,050</u></u>	<u><u>628,775</u></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	650,050	628,775
<b>Total funds</b>		<u><u>650,050</u></u>	<u><u>628,775</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Hanish Jani*  
.....  
H Jani  
Treasurer

*Graham MacKay*  
.....  
Dr. G MacKay  
Chair

Date: 1 May 2025

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (Note 14)	57,765	68,629
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	14,757	10,860
Purchase of tangible fixed assets	-	(7,176)
<b>Net cash provided by investing activities</b>	<b>14,757</b>	<b>3,684</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>	<b>72,522</b>	<b>72,313</b>
Cash and cash equivalents at the beginning of the year	832,194	759,881
<b>Cash and cash equivalents at the end of the year</b>	<b>904,716</b>	<b>832,194</b>

The notes on pages 11 to 24 form part of these financial statements

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. General information**

Emergency Nutrition Network is a registered charity with the Charity Commission for England & Wales (charity number: 1115156) and a private company limited by guarantee, incorporated in England and Wales (company number: 04889844). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Nutrition Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. Funds are being matched against costs as they arise at which point the Company has entitlement to the income.

Where funds are received in advance of entitlement to the income, its recognition is deferred and included in creditors as deferred income. Where entitlement to the income occurs before receipt of the funds (due to the grant being paid in arrears), the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £3,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements      - over the life of the lease.

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank and 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.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The 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.

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Income from charitable activities	1,644,928	1,305	<b>1,646,233</b>
	1,644,928	1,305	<b>1,646,233</b>
	1,644,928	1,305	<b>1,646,233</b>
	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Income from charitable activities	2,007,651	701	2,008,352
	2,007,651	701	2,008,352
	2,007,651	701	2,008,352

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. Investment income**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	6,430	8,327	14,757
	<u>6,430</u>	<u>8,327</u>	<u>14,757</u>
	3,999	6,861	10,860
	<u>3,999</u>	<u>6,861</u>	<u>10,860</u>

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	3,999	6,861	10,860
	<u>3,999</u>	<u>6,861</u>	<u>10,860</u>

**5. Analysis of expenditure by activities**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	1,354,536	285,179	1,639,715
	<u>1,354,536</u>	<u>285,179</u>	<u>1,639,715</u>
	1,404,736	297,293	1,702,029
	<u>1,404,736</u>	<u>297,293</u>	<u>1,702,029</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	1,404,736	297,293	1,702,029
	<u>1,404,736</u>	<u>297,293</u>	<u>1,702,029</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	887,779	775,466
Travel & subsistence	31,284	47,198
Consultancy fees	385,832	473,821
Other charitable expenditure	35,442	97,152
Office costs	14,199	11,099
	<u>1,354,536</u>	<u>1,404,736</u>

**Analysis of support costs**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	182,313	223,578
Operating lease charges	22,341	21,045
Travel & subsistence	-	10,367
Office costs	86,181	73,968
Exchange rate variance	(16,807)	(41,829)
Consultancy fees	-	2,651
Governance costs	11,151	7,513
	<u>285,179</u>	<u>297,293</u>

**6. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £7,500 (2023 - £7,200).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. Staff costs**

	2024	2023
	£	£
Wages and salaries	927,320	870,048
Social security costs	97,386	87,023
Contribution to defined contribution pension schemes	45,386	41,973
	1,070,092	999,044

The average number of persons employed by the Company during the year was as follows:

	2024	2023
	No.	No.
Staff	23	24

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	2	2
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-
In the band £90,001 - £100,000	-	1
In the band £100,001 - £110,000	1	-

The key management personnel of the charity consist of the board of trustees, the Chief Executive Officer, the Technical Directors, Finance Manager, Communications and Digital Manager, Project Coordinator Lead and HR Manager. Total employee benefits paid to Key Management Personnel during the year was £428,567 (2023 - £388,284).

**8. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the company. This is in relation to their role as Technical Director and is permitted by the governing document. The amounts paid are included within the above Key Management Personnel disclosure.

During the year ended 31 December 2024, expenses totalling £231 were reimbursed to 3 x Trustees (2023 - £nil).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. Tangible fixed assets**

	<b>Leasehold Improvements £</b>
<b>Cost or valuation</b>	
At 1 January 2024	7,176
At 31 December 2024	7,176
<b>Depreciation</b>	
At 1 January 2024	2,110
Charge for the year	5,066
At 31 December 2024	7,176
<b>Net book value</b>	
At 31 December 2024	-
At 31 December 2023	5,066

**10. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>		
Trade debtors	146,355	168,379
Other debtors	9,612	-
Prepayments and accrued income	103,615	13,747
	<b>259,582</b>	<b>182,126</b>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024	2023
	£	£
Trade creditors	22,611	65,455
Other taxation and social security	29,229	24,461
Other creditors	1,353	6,817
Accruals and deferred income	461,055	293,878
	<b>514,248</b>	<b>390,611</b>
	<b>514,248</b>	<b>390,611</b>
	2024	2023
	£	£
Deferred income at 1 January 2024	247,192	566,192
Resources deferred during the year	399,705	10,700
Amounts released from previous periods	(216,363)	(329,700)
	<b>430,534</b>	<b>247,192</b>
	<b>430,534</b>	<b>247,192</b>

Deferred income amounts relate to grants received covering more than one accounting period. The amounts reflected above denote deferred income relating to 2024.

**12. Financial instruments**

	2024	2023
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	904,716	832,194
	<b>904,716</b>	<b>832,194</b>

Financial assets measured at fair value through income and expenditure comprises cash at bank and in hand.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General Funds	628,775	9,632	(294,721)	306,364	650,050
<b>Restricted funds</b>					
London School of Hygiene and Tropical Medicine	-	55,894	(49,683)	(6,211)	-
Bureau for Humanitarian Assistance	-	272,224	(272,224)	-	-
UNICEF	-	206,806	(199,469)	(7,337)	-
Irish Aid	-	859,787	(601,851)	(257,936)	-
Save The Children	-	10,884	(10,884)	-	-
The Bill and Melinda Gates Foundation	-	205,161	(178,401)	(26,760)	-
Other restricted funds	-	40,602	(32,482)	(8,120)	-
	-	1,651,358	(1,344,994)	(306,364)	-
<b>Total of funds</b>	<b>628,775</b>	<b>1,660,990</b>	<b>(1,639,715)</b>	<b>-</b>	<b>650,050</b>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General Funds	311,592	7,562	(119,956)	429,577	628,775
<b>Restricted funds</b>					
London School of Hygiene and Tropical Medicine	-	36,645	(32,574)	(4,071)	-
Bureau for Humanitarian Assistance	-	169,689	(169,689)	-	-
The Waterloo Foundation	-	108,127	(90,106)	(18,021)	-
UNICEF	-	246,182	(240,025)	(6,157)	-
Eleanor Crook Foundation	-	202,452	(134,856)	(67,596)	-
Irish Aid	-	957,664	(670,805)	(286,859)	-
Save The Children	-	4,050	(4,050)	-	-
World Food Program	-	40,161	(32,129)	(8,032)	-
The Bill and Melinda Gates Foundation	-	208,938	(177,647)	(31,291)	-
Other restricted funds	-	37,742	(30,192)	(7,550)	-
	-	2,011,650	(1,582,073)	(429,577)	-
<b>Total of funds</b>	<b>311,592</b>	<b>2,019,212</b>	<b>(1,702,029)</b>	<b>-</b>	<b>628,775</b>

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**13. Statement of funds (continued)**

**Irish Aid**

In 2024 Irish Aid continued to fund ENN across multiple technical focus areas including Management of Small and Nutritionally at-risk Infants under 6 months and their mothers (MAMI), Wasting and Stunting, Infant Feeding in Emergencies (IFE), and Women's and Adolescent Nutrition. Irish Aid also generously supported work on our ongoing production of our flagship publication Field Exchange, the facilitation of the technical forum en-net and tailored dissemination of our products via our online platforms, social media, webinars, forums and networks. Other workstreams supported included our continued leadership in the nutrition sector, thought partnering with Ireland, strengthening of our regional, national and sub-national connections and convening and brokering key technical working groups, networks and communities of practice including focused advocacy in the lead up to N4G Paris 2025. Alongside pieces of work feeding into ENN's Strategy, ENN received full payment at the commencement of the grant agreement which was spent out as at the year-end in line with the grant agreement.

**UNICEF**

UNICEF funded a range of ENN projects activities during 2024, including our Knowledge Management role in the Global Nutrition Cluster Leadership Team, and key pieces of work under Adolescent Nutrition and Women's Nutrition projects as well as supporting the translation of MAMI and IFE GTWG documents. Alongside working with the UNICEF Mozambique regional office supporting a research project. ENN are paid quarterly in arrears and the balance in accrued income as at the year-end was £28,356.

**Bureau for Humanitarian Assistance (BHA)**

In 2024 BHA continued its support of our work on Wasting and Stunting and Infant Feeding in Emergencies, under a three-year agreement (2022-25). ENN are paid quarterly in arrears and the balance in accrued income as at the year end was £56,131.

**The Bill and Melinda Gates Foundation (BMGF)**

In 2024 the Bill and Melinda Gates Foundation (BMGF) continued to support ENN's work in the Management of Small and Nutritionally at-risk Infants under 6 months and their mothers (MAMI). ENN received supplementary funding for focused activities on exploration of microbiome-directed care of at-risk infants from birth to 6 months of age. This supplementary funding extended our two-year agreement to a four-year funding agreement (2022-2026). ENN received full payment at the commencement of the grant agreement, and at the start of the supplementary agreement period, as at the year end, there was a deferred income balance of £419,556.

**Eleanor Crook Foundation (ECF) subaward via London School of Hygiene and Tropical Medicine (LSHTM)**

In 2024 ECF continued its support of the MAMI RISE (Research, Innovate, Scale, Establish) project through our continuing partnership agreement with LSHTM. ENN are paid quarterly in arrears and the balance in accrued income as at the year-end for the LSHTM grant was £8,937.

**Other restricted funds**

ENN received income against a number of other grants and agreements, as well as contributions from partners towards our activities during the year. These included contributions towards membership of the IFE Core Group as well as contributions towards the production and distribution costs of Field Exchange. A total from these grants of £40,603 was recognised as income in 2024 and a deferred income balance of £10,978 from UNHCR will be recognised as income in 2025 due to payment being received in advance.

The transfers in the year between restricted and unrestricted funds relate to overhead expenditure attributed to core costs from each of the grants.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	483,666	680,632	1,164,298
Creditors due within one year	(483,666)	(30,582)	(514,248)
<b>Total</b>	<b>-</b>	<b>650,050</b>	<b>650,050</b>

**Analysis of net assets between funds - prior period**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	5,066	5,066
Current assets	359,333	654,987	1,014,320
Creditors due within one year	(359,333)	(31,278)	(390,611)
<b>Total</b>	<b>-</b>	<b>628,775</b>	<b>628,775</b>

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<b>21,275</b>	317,183
<b>Adjustments for:</b>		
Depreciation charges	<b>5,066</b>	2,110
Dividends, interests and rents from investments	<b>(14,757)</b>	(10,860)
(Increase)/decrease in debtors	<b>(77,456)</b>	(39,347)
(Decrease)/increase in creditors	<b>123,637</b>	(200,457)
<b>Net cash provided by operating activities</b>	<b>57,765</b>	68,629

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**16. Analysis of cash and cash equivalents**

	2024	2023
	£	£
Cash in hand	739,692	821,314
Notice deposits (less than 3 months)	165,024	10,880
<b>Total cash and cash equivalents</b>	<b>904,716</b>	<b>832,194</b>

**17. Analysis of changes in net debt**

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	832,194	72,522	904,716
	<b>832,194</b>	<b>72,522</b>	<b>904,716</b>

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**18. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £45,386 (2023 - £41,973). No amounts were payable (2023 - £nil) to the fund at the balance sheet date.

**19. Operating lease commitments**

At 31 December 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	<b>13,800</b>	13,068
	<u>          </u>	<u>          </u>

**20. Related party transactions**

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2024.

**EMERGENCY NUTRITION NETWORK**

England & Wales - Charity number 1115156

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# Accounts

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**EMERGENCY NUTRITION NETWORK**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**



## *Emergency Nutrition Network Trustees Report FY23*

Emergency Nutrition Network's (ENN) Board of Trustees are pleased to present their annual report, and the audited consolidated financial statements of ENN for the period **1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**.

The Trustees declare that, in carrying out their duties and in preparing this report, they have had due regards to the guidance issued by the Charity Commission on public benefit.

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### MESSAGE FROM THE BOARD

In 2023 ENN developed its next 5-year strategy (2024-2028) setting out its vision that **Every individual confronted by malnutrition has access to the knowledge, tools, services and resources they require to meet their needs**. The strategy will guide ENN in achieving its purpose and in shaping the organisation to be ever more relevant.

Towards this vision, during the year ENN progressed critical pieces of work across our focal areas, which include Management of small and nutritionally at-risk infants under 6 months and their mothers (MAMI), Infant and Young Child Feeding in Emergencies (IYCF-E), Adolescent Nutrition, Women's Nutrition, Wasting and Stunting (WaSt), as well as emerging topic areas that disrupt systems and exacerbate vulnerabilities and susceptibilities to malnutrition such as climate change and food systems.

ENN continued to be a critical thought partner supporting Ireland to deliver on its bold commitments on hunger, acute malnutrition and sustainable food systems approach pledged at the Nutrition 4 Growth (N4G) Summit. ENN also continued its role as a strategic thought partner to the Waterloo Foundation and its funding partnership with the Bill and Melinda Gates foundation.

This report provides a concise insight into some of the work we have undertaken over the past year and the progress made in furthering both our objectives and those of our funders and strategic partners.

### KEY HIGHLIGHTS FROM 2023

#### Building Evidence

Influencing policy, programming and practice relies on the identification and analysis of a spectrum of formal and informal evidence and the building of a collective understanding of the implications of that evidence, including its strengths and weaknesses, where it can underpin positive change and where critical gaps lie.

ENN's work in 2023 has continued building critical evidence through its collaboration with LSHTM, Jimma University, Ethiopia and GOAL Ethiopia to undertake a trial of MAMI integrated care within health services in Ethiopia. We have built on our previous work on the implications of the relationship between wasting and stunting for prevention approaches, in 2023 we entered a partnership with WFP to develop an evidence synthesis of the prevention of wasting with interventions that address food and feeding-related needs, and a draft roadmap for WFP to develop a prevention investment case.

2023 saw the publication of several important research papers including:

- Our CHNRI results in PLoS One, along with our Adolescent Nutrition 'research roadmap'. The roadmap builds on the CHNRI results by collating current knowledge, evidence gaps and lessons learnt to set out a detailed, global research agenda to support nutrition for children and adolescents 5–19 years of age in low- and middle-income countries (LMICs) over the next 10 years.
- A systematic review and meta-analysis on the associations between adolescent pregnancy and child wasting and underweight. Through this paper we have contributed to the sparse evidence base relating to adolescent pregnancy and infant/child undernutrition.

Work also commenced on further research papers to be submitted for peer review in 2024 including:

- an analysis of non-response (exploring the appropriateness of existing anthropometric definitions of nonresponse by exploring characteristics of non-responder and trajectories of growth). This paper's findings have implications for how we treat and discharge children and how we measure CMAM programme quality and will be published in 2024.
- an analysis of the risk factors for deterioration to severe wasting using two existing datasets of untreated children with moderate acute malnutrition (MAM) followed over time. This aims to add to the growing evidence base to inform treatment admission protocols and to differentiate those who are most at risk within MAM children.

ENN continued to highlight priority areas for action and gaps in understanding. To harness the momentum gained on action to scale up MMS for improving women's nutrition and birth outcomes, in 2023 ENN completed a mapping of where MMS is being provided in humanitarian contexts, including a broad, rapid survey (in English and Spanish) of the main barriers and facilitators. The mapping/survey findings formed a chapter of a State of Play developed by ENN on the use of MMS in humanitarian emergencies, an area that remains under-researched and poorly documented. The State of Play, including two case studies (Pakistan and Somalia), will be finalised and launched in 2024 following feedback from UNICEF regional and country offices, government representatives and key collaborators in the MMS space. Preliminary results that informed the State of Play were presented by ENN at the Micronutrient Forum 6th Global Conference in The Hague 16-20 October 2023.

Through the year, we produced many other technical reports, publications, briefs, and blogs which are all available on our website.

## Convening and Brokering

ENN believes nurturing relationships with and between individuals and institutions is central to generating collective understanding, galvanising shared commitment, and most efficiently working towards effective nutrition policy, programming, and practice. ENN's experience in convening and brokering has been instrumental in delivering lasting impact by securing prioritised shared agendas, aligning actions, and leveraging the multiplying effect of the collaboration of complimentary actors to make concrete shifts in policy and practice.

ENN are proud to convene key technical working groups, networks and communities of practice who are the 'go to' networks for their specialisms to address gaps, build consensus and drive real change. In 2023 ENN continued in its role as the co-ordinator of the IFE Core Group, MAMI Global Network (GN), WaSt Technical Interest Group (TIG), and Global Adolescent Nutrition Network (GANN) and as part of the leadership team for the Global Nutrition Cluster's technical arm (the Alliance), and co-ordinated the wasting Global Technical Working Group (GTWG). In 2023 a consultant was engaged by ENN to undertake a Mid Term Review (MTR) of progress against the IFE Core Group strategy and to evaluate ways of working/ governance. The IFE Core Group annual meeting in November 2023 focused on presenting and discussing the findings and recommendations of the MTR to the IFE Core Group collective, to finalise the MTR report and identify necessary actions to strengthen the IFE Core Group strategy, governance and annual planning process, implementation of which will continue in 2024. 2023 saw the launch of the

**GANN Core Group**, a smaller group of members who work more closely and collaboratively together towards common objectives and a common theory of change. The GANN Core Group had its first in-person meeting in London in December 2023, attended by 22 people from 11 countries including 3 youth representatives from Zimbabwe, the Philippines and Bangladesh.

As a sector leader ENN is also invited to participate in and co-facilitates other groups as and when needed to broker collaboration between actors and organisations for the improved alignment of priorities and actions. For example, together with UNICEF, ENN co-facilitates the **Maternal Nutrition Taskforce** responding to an increase in interest in this previously neglected area of nutrition. ENN also continues to participate in the **Action Review Panel (ARP) Task Force** established by UNICEF/FCDO as the accountability mechanism for progress on wasting.

Building on ENN's work as an observer to the development process of the **WHO guideline on the prevention and management of wasting and nutritional oedema (acute malnutrition) in infants and children under 5 years**, launched in 2023, ENN co-chairs the **TAG on Wasting and Nutritional Oedema (Acute Malnutrition)**, it is a permanent WHO Advisory Group formed to support implementation guidance development and research prioritisation. ENN is also a member of the TAG's **infants Under 6 Months (U6m)** sub-working group, and a member of a TAG formed by UNICEF to oversee their ambitious workplan to develop programme guidance for country offices to support implementation of the updated WHO guideline on infants under 6 months. ENN continues to be a member of a **WHO TAG**, an international expert group convened to oversee data analysis of the **WHO Child Mortality Risk Stratification Multi-Country Pooled Cohort**. ENN is one of a selected group of TAG members who will attend an in-person meeting in Geneva in March 2024 convened by WHO to examine implications of findings for service development and practice.

ENN was also formally invited to be a member of the **WHO-led Expert Group to support the development of Implementation Guidance for Complementary Feeding Policies and Programmes** following our participation in the **Micronutrient-Forum-led Expert Consultation on "Improving the micronutrient quality of complementary feeding in early childhood"** in-person in Washington DC in June, 2023.

## Knowledge Management

Knowledge capture, curation, and exchange to inform effective policy and practice is why ENN was established. It remains at the heart of our work, pervading all that we do and informing how we do it. In 2023 we continued to capture, curate and exchange practitioner-led knowledge and experience through the development of **two policy review case studies on Malawi and Bangladesh**, spotlighting progressive countries for adolescent nutrition. As part of the ongoing **IFE Sharing and Learning Webinar series**, a webinar was held on **"Communicating Infant and Young Child Feeding during emergencies and the role of the media: Getting the right message across"** co-hosted by the technical arm of the GNC and the IFE Core Group. This webinar shared suggestions, recommendations, and tested experiences from colleagues working in humanitarian emergencies/crises and fragile contexts who have experience in how communication and media can be appropriately used in relation to infant and young child feeding in emergencies (IYCF-E).

We continued to broaden and deepen our network, proactively engaging in regional and national practitioner fora and seeking out meaningful collaborations and opportunities for knowledge exchange. In 2023 ENN continued to participate actively in the South Asia; East, Southern African region; and West and Central African regional monthly nutrition partners meetings with the dual objectives of better understanding the challenges being experienced to shape our work-plans and activities and to disseminate ENN's work. ENN also continued to strengthen our connections in the Asia region establishing a dedicated Asia focal point. ENN, as MAMI GN Coordinator and Co-Chair (with LSHTM) undertook focussed work to expand the MAMI GN membership, particularly targeting Francophone Africa which was underrepresented in the network. A light touch mapping exercise on **MAMI related policy, research, and programming in West and Central Africa** outlines MAMI commitments and plans in this region and is available in

English and French. This review prompted the launch of a “MAMI en pratique” group by ENN in April 2023, co-chaired by UNICEF and WHO regional offices, which aims to stimulate interest and discussion in MAMI in this region and to increase access to, and advocate for, resources in French.

Through our flagship technical publication Field Exchange, we continue to overcome barriers to knowledge transfer, to help all voices to be heard and all experience to be reflected in critical discussions, helping rebalance who is contributing to nutrition discourse at all levels. In 2023 we published three editions of Field Exchange (issue 69 published in May 2023, issue 70 in September 2023, issue 71 in December 2023) highlighting several articles related to rising food prices constraining access to a healthy diet, on a global scale; the theme of classification of nutritional status with implications for admission to appropriate care and infant and young child feeding in emergencies, which remains an under-researched area. FEX issue 71 looked beyond the more ‘usual’ nutrition approaches to delve into the social sciences, the use of private sector techniques, and bioenergy in the context of food security. We also featured an array of research snapshots, summaries, and views in each edition, which summarised published research articles with a focus on breaking down some of the methodology and study limitations to provide a more practical interpretation of findings.

By collating and curating content around specific themes, ENN has been able to highlight emerging trends and challenges being experienced and bring them to a wider audience for action. In 2023 the Field Exchange team coordinated with UNICEF and the IFE Core Group to finalise a compilation of complementary feeding programming in fragile and emergency contexts. ENN also produced two FEX podcasts providing more in-depth discussion with authors on the issues raised in their articles. 43 pieces of FEX content were translated from English into French. We recognise the importance of this for increasing our audience and the accessibility of our content. As part of our FEX strategic plan 2024-28, developed in 2023, we are aiming to increase our French language content and seeking to expand our accessibility of FEX content into additional languages.

Field practitioners often work in isolated teams or locations and are confronted with immediate technical or practical questions as they work on the causes of or response to malnutrition. Our en-net platform (moderated in English and French) continues to serve those on the front line of nutrition programming, giving them access to technical advice from peers and expert moderators, as well as opportunities to learn from the experiences of their peers. From 1 January to 31 December 2023 the most active forum areas on en-net were: Management of wasting/ acute malnutrition; Infant and young child feeding interventions; and Assessment and Surveillance. Themes emerging from questions and posts on en-net which speak to technical gap areas were regularly reviewed and discussed with partners in the GNC’s Technical Arm, including WHO and chairs of GTWGs, and within the ENN team to identify potential areas of focus within the GNC and within ENN projects to address those gaps.

ENN continues to host the IYCF-E research repository on ENN’s website and manage its update on a quarterly basis providing a scientific repository with an overview of what peer-reviewed journal articles currently state on Infant and Young Child Feeding (IYCF) in an emergency context. In 2023 the repository was updated to include an interactive dashboard which allows users to search by keyword and filter by type of publication, countries of interest, and selected topic areas (infectious disease, policy, or implementation). ENN partners with Save The Children to manage the IYCF-E Hub which is a comprehensive, online global portal of the most relevant resources related to infant and young child nutrition in emergencies and humanitarian contexts designed for health and nutrition frontline workers, technical officers, programme managers, specialists, academics and any other professional interested in accessing globally endorsed and trusted resources, guidance, protocols, evidence, educational materials, and tools. The IYCF-E Hub contains 291 resources across 18 collections including thematic and response specific collections, including documents translated into Arabic, Turkish, Ukrainian, Russian, Polish and/or Romanian.

## Emerging Areas

During 2023 we took our previous scoping work on food systems further, engaging across the landscape of multi sectoral stakeholders to distil ENN's value add within food systems transformation for nutrition and to integrate that within our strategic vision. We developed two **Scoping Reviews** to influence decision makers to prioritise funding, policy, and action on closer integration of climate, food systems and nutrition. ENN also developed our internal **Food Systems Strategy** to guide our strategic engagement with sustainable food systems for improved nutrition outcomes alongside the ENN strategy. We have begun seeking funding for the food system activities outlined for 2024.

In 2023 ENN continued to progress its work on engaging with young people, the Global Adolescent Nutrition Network (GANN) Core Group continued to work on its first coordinated output – a **systematic review and meta-analysis of conceptual frameworks for adolescent nutrition**. Four youth representatives from Act4Change are involved in the development of the conceptual framework and papers. Three of the youth representatives from Zimbabwe, the Philippines and Bangladesh attended the **first in-person meeting** of the GANN Core Group in London in December 2023 to discuss this work as well as other GANN priorities.

Our work on food systems, engaging with young people and other key strategy topics including decolonisation, digitalisation, and gender will continue in 2024 as outlined in our Strategy.

## Future Plans

We are excited to announce ENN's next 5-year strategy (**2024-2028**). This strategy, developed in 2023, builds on and consolidates work done by ENN on key initiatives including decolonisation, gender, youth engagement, lifecycle mapping and strengthening partner connections in recent years and takes account of priority emerging issues (such as the conflicts in Ukraine and Israel/Gaza, increase in displacement, the localisation agenda, and knock on effects for nutrition globally and our ways of working). In June 2023 ENN held a 4-day strategic workshop with all staff which allowed for dedicated thinking, reflection, collaboration, workshoping, planning and development across a range of strategic areas that have been reflected in our Strategy. Our Strategy is robust and visionary, with the aim to effectively guide ENN for the coming years. Our Strategy will be launched online alongside our new website in 2024. In 2023, we invested extensive work on the development of our **new website, and en-net platform**. This work is in the final stages. This will improve the usability, accessibility, reach, and, ultimately, drive more impact from our work, in alignment with our new five-year Strategy. We are looking forward to building on our website and investment in our communications and dissemination work alongside our strategy implementation in 2024.

## Monitoring, Evaluation, Accountability and Learning

ENN continued to ensure our monitoring, evaluation, accountability, and learning (MEAL) framework and plan are robust, allowing us to capture and demonstrate the significant impact of our work. Our MEAL system identifies the change we seek and enables us to demonstrate progress and to articulate the overall impact of the organisation as well as the long-term collective efforts that influence sustained positive change in the nutrition sector. In 2023, ENN commenced a citation review to explore how ENN publications are cited and used in external publications to give a measure of their dissemination and uptake and to inform our future dissemination planning. The citation review will be completed in 2024. In 2024 ENN's MEAL framework and plan will be reviewed in line with our next 5-year Strategic Plan (2024-2028).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

ENN is a UK-registered charity (Charity Registered Number: 1115156, Company Registered number: 04889844) governed by a Board of Trustees. At the end of FY23, the Board was comprised of 8 trustees. The trustees attended full board meetings on a quarterly basis. The Board had three sub-committees, one covering People and Governance, one covering technical issues and the other Finance & Risk, all of which met regularly throughout the year.

Trustees during 2023:

- Dr Graham MacKay (Chair)
- Marie McGrath (Company Secretary and also ENN Technical Director)
- Dr Jane Cocking
- Dr Patrick Webb
- Harish Jani (Treasurer)
- Carol Morgan (Security and Safeguarding Officer)
- Sophie Healy-Thow
- Megan Howe

### Management Team

The Management Team changed during 2023 with the departure of the HR Manager in May. An interim HR Manager served on the management team from May to August, until a new HR Manager was recruited and joined the Management team from September 2023. The Management Team met regularly (fortnightly both in-person and online) and oversaw all technical and operational aspects of ENN's work.

ENN's Management Team during 2023:

- Marie McGrath, Technical Director (Company Secretary)
- Tanya Khara, Technical Director
- Natalie Naber, Finance Manager
- Nigel Tricks, Chief Executive Officer
- Nicola Johnstone, Projects Coordinator/Lead
- Joanne Parsons, HR Manager (also Data Protection Officer, Safeguarding and Security Officer) until May 2023
- Ikechukwu Ugbaja, Interim HR Manager, from May 2023 to August 2023
- Kathryn North, HR Manager (also Data Protection Officer, Safeguarding and Security Officer) from September 2023

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

Income recognised during the period is outlined in section 13 of the financial statements, with a total of GBP £2,019,212 from over 15 donors. ENN's key funding partners of 2023 include Irish Aid, Bill and Melinda Gates Foundation, The Waterloo Foundation, Eleanor Crook Foundation, Bureau for Humanitarian Assistance and UNICEF. ENN benefited from 8 donor grants solely for recurrent funding for our Field Exchange publications and contributions to the Infant Feeding in Emergencies project. Due to the timing of new grants awarded in 2022 (Income £1,183,664 in 2022) and due to additional funding secured in 2023, there was an increase in income of £835,548 for 2023. £247,193 of grant cash received remains in deferred income to be recognised as income in 2024 upon completion of the project deliverables. The total funds balance at financial year end is £628,775 unrestricted reserves (2022: £311,592, 2021: £580,715). The cash balance at the yearend amounted to £832,194 (2022: £759,881).

## Going Concern

The trustees recognise that there remains significant uncertainty in the external environment which may yet impact the charity in future years. The contexts where the burden of malnutrition is high are affected by an increasingly complex array of factors that disrupt health and social and food systems at scale. The international development sector, once nurtured, funded, and protected, now finds itself challenged and under threat. The Board and Management team regularly discuss and assess the evolving risks and challenges in the sector and are ready to work flexibly and adaptively to enable the important and valuable work of the charity to continue.

ENN maintained a committed portfolio of funders in 2023, with a multiyear pipeline sufficient to support its core activities. ENN was able to grow its investment reserves by the end of 2023 which has allowed for the identification of strategic investment to be made in priority areas in 2024. ENN continues to focus on diversification of its donor portfolio. There continues to be a rigorous cost and income analysis undertaken on all areas of work to ensure viability for the duration of a project, as well as key controls on project spend, with a low risk tolerance on unrecoverable project overspends. The fixed costs of the organisation also remain very low. Based on this, the trustees, whilst accepting there are concerns for all nutrition charities in the current environment, do not believe these present a material uncertainty to ENN as a going concern.

## Human Resources

Our office-based staff continued to work in a hybrid model in 2023 providing for regular collaboration and integration as well as flexibility for staff. In June 2023 ENN held a 4-day strategic workshop with all staff which was an important opportunity for gathering, collaborative learning and integration across the organisation, alongside providing clarity of our shared purpose. ENN continues to seek more opportunities for in-person collaboration in 2024. The management team continues to prioritise and nurture a safe, inclusive, and equitable culture, promoting curiosity and open discussion including the introduction of staff representatives in 2023 based on the staff survey feedback. We continue to advance our organisational structure and processes, proactively building a team of staff and trustees that best reflect the institutional diversity reflective of our purpose, whilst enhancing technical and operational capacity through reviewed processes and refined ways of working. As well as our staff, in 2023 we also engaged a significant number of experienced specialist consultants on our projects as needed.

## Premises

ENN continued to maintain our office during this period in Kidlington, Oxfordshire.

## RESERVES POLICY

The reserves in ENN are made up solely of unrestricted funds. If ENN holds restricted funds, these are tied to the specific terms of the grants, contracts, or agreements with our funders. The unrestricted reserves are made up as follows:

- **Protected Reserves of £260,000:** this level is to be reassessed annually by the Finance Sub-Committee according to wind-down cost variations and must be sufficient to cover the non-recoverable costs for eligible project work prior to closure, 3 months of operating costs and 3 months of critical staff costs, statutory redundancy payments, and a provision for other liabilities such as final rent and dilapidations.
- **Revolving Investment Reserves** will make up the balance of the unrestricted reserves fund. The goal is to build this to a minimum of £100,000. This reserve allows ENN to be more agile if there are funding delays or to invest in internal projects such as IT systems, strategy review, brand, website.

The ENN Management Team will review individual project requirements from the Investment Reserve against set criteria, including alignment to strategy, impact, potential to secure future funding, relative contribution compared to annual budget, risk, brand criticality, and relevant cost reduction/optimisation efforts.

Due to the timing of internal FY23 projects moving to FY24, the investment reserve balance as at 31<sup>st</sup> December 2023 was £369,000.

The Reserves Policy and ENN's compliance with it are discussed at each trustee meeting and reviewed annually.

## RISK MANAGEMENT

ENN's Management Team and Board of Trustees continued to manage, and oversee, risk throughout the year, and ensure the organisation was well managed. This included a detailed review of organisational Risk Appetite (July and October Board meetings), enabling risk decision making to be more consistently guided going forward. In addition, a number of policies were reviewed/established during the year including: Travel, Safety and Security; Expenses; Procurement; Anti-Fraud, Bribery and Corruption and numerous HR policies. ENN's internal controls continue to be reviewed and improved with the completion of our transition of data to a new HR System during 2023, commenced in 2022. With regards to financial risk, ENN has readily realisable reserves, robust financial management software and continues to automate financial processes to mitigate risk of data handling. In 2023 these include the implementation of online expenses and the roll out of Modulr (an automated payroll payment software). ENN also switched business banks during 2023, moving from the Coop (a GBP only bank) to the NatWest with multi-currency accounts and stronger segregation of duties functionality. ENN now operates GBP, EUR and USD currency accounts with linked savings accounts earning better interest and mitigating currency fluctuations and allowing for greater protection for international payments including lower bank charges. These systems improvements and associated ways of working will enable ENN's team to make more real-time informed decisions and increase the efficiency and consistency of the control of risk.

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**EMERGENCY NUTRITION NETWORK**  
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**EMERGENCY NUTRITION NETWORK**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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	M McGrath Dr. J M Cocking Dr. G MacKay, Chair Dr P J Webb H Jani, Treasurer M Howe C Morgan S Healy-Thow
<b>Company registered number</b>	04889844
<b>Charity registered number</b>	1115156
<b>Registered office</b>	2nd Floor - Marlborough House 69 High Street Kidlington Oxfordshire OX5 2DN
<b>Independent auditors</b>	Griffin Stone Moscrop & Co Chartered Accountants 21-27 Lamb's Conduit Street London WC1N 3GS
<b>Bankers</b>	Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP  Ecology Building Society 7 Belton Road Silsden Keighley BD20 0EE  NatWest Parklands De Havilland Way Horwich Bolton BL6 4YU

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:

*Harish Jani*

.....  
**H Jani**  
Treasurer

*Graham Mackay*

.....  
**Dr. G MacKay**  
Chair

Date: 2 May 2024

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

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



**Robert Smith (senior statutory auditor)**

for and on behalf of

**Griffin Stone Moscrop & Co**

Chartered Accountants

Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 7<sup>th</sup> May 2024.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Charitable activities	3	2,007,651	701	2,008,352	1,183,514
Investments	4	3,999	6,861	10,860	150
<b>Total income</b>		<b>2,011,650</b>	<b>7,562</b>	<b>2,019,212</b>	<b>1,183,664</b>
<b>Expenditure on:</b>					
Charitable activities		1,582,073	119,956	1,702,029	1,452,788
<b>Total expenditure</b>		<b>1,582,073</b>	<b>119,956</b>	<b>1,702,029</b>	<b>1,452,788</b>
<b>Net income/(expenditure)</b>		<b>429,577</b>	<b>(112,394)</b>	<b>317,183</b>	<b>(269,124)</b>
Transfers between funds	14	(429,577)	429,577	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>317,183</b>	<b>317,183</b>	<b>(269,124)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	311,592	311,592	580,716
Net movement in funds		-	317,183	317,183	(269,124)
<b>Total funds carried forward</b>		<b>-</b>	<b>628,775</b>	<b>628,775</b>	<b>311,592</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04889844**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Tangible assets	9	5,066	-
		<u>5,066</u>	<u>-</u>
<b>Current assets</b>			
Debtors	10	182,126	142,779
Cash at bank and in hand		832,194	759,881
		<u>1,014,320</u>	<u>902,660</u>
Creditors: amounts falling due within one year	11	(390,611)	(426,996)
<b>Net current assets</b>		<u>623,709</u>	475,664
<b>Total assets less current liabilities</b>		<u>628,775</u>	475,664
Creditors: amounts falling due after more than one year	12	-	(164,072)
<b>Total net assets</b>		<u><u>628,775</u></u>	<u><u>311,592</u></u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	628,775	311,592
<b>Total funds</b>		<u><u>628,775</u></u>	<u><u>311,592</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Harishk Jani*

.....  
**H Jani**  
Treasurer

*Graham MacKay*

.....  
**Dr. G MacKay**  
Chair

Date: 2 May 2024

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (Note 14)	<b>68,629</b>	370,054
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>10,860</b>	150
Purchase of tangible fixed assets	<b>(7,176)</b>	-
<b>Net cash provided by investing activities</b>	<b>3,684</b>	<b>150</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>	<b>72,313</b>	<b>370,204</b>
Cash and cash equivalents at the beginning of the year	<b>759,881</b>	389,677
<b>Cash and cash equivalents at the end of the year</b>	<b>832,194</b>	<b>759,881</b>

The notes on pages 11 to 24 form part of these financial statements

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. General information**

Emergency Nutrition Network is a registered charity with the Charity Commission for England & Wales (charity number: 1115156) and a private company limited by guarantee, incorporated in England and Wales (company number: 04889844). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Nutrition Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. Funds are being matched against costs as they arise at which point the Company has entitlement to the income.

Where funds are received in advance of entitlement to the income, its recognition is deferred and included in creditors as deferred income. Where entitlement to the income occurs before receipt of the funds (due to the grant being paid in arrears), the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements      - over the life of the lease.

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank and 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.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The 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.

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from charitable activities**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Income from charitable activities	2,007,651	701	<b>2,008,352</b>
	<u>2,007,651</u>	<u>701</u>	<u><b>2,008,352</b></u>
	<u><u>2,007,651</u></u>	<u><u>701</u></u>	<u><u><b>2,008,352</b></u></u>
	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Income from charitable activities	1,182,555	959	1,183,514
	<u>1,182,555</u>	<u>959</u>	<u>1,183,514</u>
	<u><u>1,182,555</u></u>	<u><u>959</u></u>	<u><u>1,183,514</u></u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. Investment income**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Investment income	3,999	6,861	10,860
	<u>3,999</u>	<u>6,861</u>	<u>10,860</u>
		<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Investment income		150	150
		<u>150</u>	<u>150</u>

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
Charitable activities	1,404,736	297,293	1,702,029
	<u>1,404,736</u>	<u>297,293</u>	<u>1,702,029</u>
	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Charitable activities	1,058,940	393,848	1,452,788
	<u>1,058,940</u>	<u>393,848</u>	<u>1,452,788</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	775,466	<b>775,466</b>	777,654
Travel & subsistence	47,198	<b>47,198</b>	11,079
Consultancy fees	473,821	<b>473,821</b>	210,560
Other charitable expenditure	97,152	<b>97,152</b>	39,898
Office costs	11,099	<b>11,099</b>	19,749
	<u>1,404,736</u>	<u><b>1,404,736</b></u>	<u>1,058,940</u>

**Analysis of support costs**

	<b>Activities 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	223,578	<b>223,578</b>	282,768
Operating lease charges	21,045	<b>21,045</b>	18,315
Travel & subsistence	10,367	<b>10,367</b>	327
Office costs	73,968	<b>73,968</b>	72,440
Exchange rate variance	(41,829)	<b>(41,829)</b>	2,470
Consultancy	2,651	<b>2,651</b>	7,303
Governance costs	7,513	<b>7,513</b>	10,225
	<u>297,293</u>	<u><b>297,293</b></u>	<u>393,848</u>

**6. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £7,500 (2022 - £7,200).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Staff costs**

	2023 £	2022 £
Wages and salaries	870,048	924,732
Social security costs	87,023	92,781
Contribution to defined contribution pension schemes	41,973	42,909
	<u>999,044</u>	<u>1,060,422</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Staff	<u>24</u>	<u>25</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	2	3
In the band £70,001 - £80,000	1	-
In the band £90,001 - £100,000	1	-

The key management personnel of the charity consist of the board of trustees, the Chief Executive Officer, the Technical Directors, Finance Manager, Project Coordinator Lead and HR Manager. Total employee benefits paid to Key Management Personnel during the year was £388,284 (2022 - £360,640).

**8. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the company. This is in relation to their role as Technical Director and is permitted by the governing document. The amounts paid are included within the above Key Management Personnel disclosure.

During the year ended 31 December 2023, no expenses were reimbursed or paid directly to any Trustee (2022 - the same).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. Tangible fixed assets**

	<b>Leasehold Improve- ments £</b>
<b>Cost or valuation</b>	
Additions	7,176
At 31 December 2023	7,176
<b>Depreciation</b>	
Charge for the year	2,110
At 31 December 2023	2,110
<b>Net book value</b>	
At 31 December 2023	5,066
At 31 December 2022	-

**10. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	168,379	100,644
Prepayments and accrued income	13,747	42,135
	<b>182,126</b>	<b>142,779</b>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	2023	2022
	£	£
Trade creditors	65,455	15,711
Other taxation and social security	24,461	693
Other creditors	6,817	-
Accruals and deferred income	293,878	410,592
	<b>390,611</b>	<b>426,996</b>
	<b>390,611</b>	<b>426,996</b>
	2023	2022
	£	£
Deferred income at 1 January 2023	566,192	-
Resources deferred during the year	10,700	402,120
Amounts released from previous periods	(329,700)	-
	<b>247,192</b>	<b>402,120</b>
	<b>247,192</b>	<b>402,120</b>

Deferred income amounts relate to grants received covering more than one accounting period. The amounts reflected above denote deferred income relating to 2023.

**12. Creditors: Amounts falling due after more than one year**

	2023	2022
	£	£
Deferred income	-	164,072
	<b>-</b>	<b>164,072</b>

**13. Financial instruments**

	2023	2022
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	832,194	759,881
	<b>832,194</b>	<b>759,881</b>

Financial assets measured at fair value through income and expenditure comprises cash at bank and in hand.

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General Funds	311,592	7,562	(119,956)	429,577	628,775
<b>Restricted funds</b>					
London School of Hygiene and Tropical Medicine	-	36,645	(32,574)	(4,071)	-
Bureau for Humanitarian Assistance	-	169,689	(169,689)	-	-
The Waterloo Foundation	-	108,127	(90,106)	(18,021)	-
UNICEF	-	246,182	(240,025)	(6,157)	-
Eleanor Crook Foundation	-	202,452	(134,856)	(67,596)	-
Irish Aid	-	957,664	(670,805)	(286,859)	-
Save The Children	-	4,050	(4,050)	-	-
World Food Program	-	40,161	(32,129)	(8,032)	-
The Bill and Melinda Gates Foundation	-	208,938	(177,647)	(31,291)	-
Other restricted funds	-	37,742	(30,192)	(7,550)	-
	-	2,011,650	(1,582,073)	(429,577)	-
<b>Total of funds</b>	<b>311,592</b>	<b>2,019,212</b>	<b>(1,702,029)</b>	<b>-</b>	<b>628,775</b>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
General Funds	539,829	1,109	(460,119)	230,773	311,592
<b>Restricted funds</b>					
London School of Hygiene and Tropical Medicine	(2,142)	26,185	(21,371)	(2,672)	-
Bureau for Humanitarian Assistance	-	85,788	(85,788)	-	-
The Waterloo Foundation	-	91,979	(76,649)	(15,330)	-
UNICEF	-	214,241	(214,241)	-	-
Eleanor Crook Foundation (STAG)	41,158	54,307	(75,400)	(20,065)	-
Eleanor Crook Foundation (MAMI GN)	(10,429)	37,724	(21,395)	(5,900)	-
Irish Aid	-	592,504	(414,754)	(177,750)	-
Healthy Mothers Healthy Babies	-	19,008	(14,381)	(4,627)	-
The Bill and Melinda Gates Foundation	-	33,865	(29,448)	(4,417)	-
Other restricted funds	12,300	26,954	(39,242)	(12)	-
	<u>40,887</u>	<u>1,182,555</u>	<u>(992,669)</u>	<u>(230,773)</u>	<u>-</u>
<b>Total of funds</b>	<u><u>580,716</u></u>	<u><u>1,183,664</u></u>	<u><u>(1,452,788)</u></u>	<u><u>-</u></u>	<u><u>311,592</u></u>

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**14. Statement of funds (continued)**

**Irish Aid**

In 2023 Irish Aid continued to fund ENN across multiple technical focus areas including Management of Small and Nutritionally at-risk Infants under 6 months and their mothers (MAMI), Wasting and Stunting, Infant Feeding in Emergencies (IFE), and Women's and Adolescent Nutrition. As well as continuing our work coordinating, supporting and engaging in WHO Guidelines and Implementation Guidance processes.

Irish Aid also generously supported work on our ongoing production of our flagship publication Field Exchange, the facilitation of the technical forum en-net and dissemination of our products via our online platforms.

Other workstreams supported included our leadership work in the sector, thought partnering with Ireland, strengthening our field connections and engagement in technical working groups. Alongside pieces of work feeding into ENN new Strategy.

**UNICEF**

UNICEF funded a range of ENN projects during 2023, including our role in the Global Nutrition Cluster – Technical Alliance (the Alliance), and key piece of work under Adolescent Nutrition, Women's Nutrition and our Infant Feeding in Emergencies projects as well as a special Field Exchange compilation on Complementary Feeding in Emergencies.

**Eleanor Crook Foundation (ECF)**

ECF continued to fund several ENN workstreams in 2023 through our strategic partnership including Women and Adolescent Nutrition, as well as our work on WHO Guidelines development. ECF funding also supported ENN's leadership work in the sector and engagement in key networks and forums, including ENN's coordination of the Wasting and Stunting Technical Interest Group (WaSt TIG), and Wasting Global Technical Working Groups (GTWG). ENN's three-year strategic partnership agreement with ECF ended 30 June 2023.

ECF continued its support of the MAMI Global Network through a separate partnership agreement with ENN that ended 31 January 2023, and for the MAMI RISE (Research, Innovate, Scale, Establish) project through our continuing partnership agreement with LSHTM. This is paid for quarterly in arrears and the balance in accrued income as at the year end for the LSHTM grant was £5,023.

**The Waterloo Foundation (TWF)**

In 2023 ENN continued its two-year strategic learning partnership with the Waterloo Foundation. TWF supported ENN's work across a range of workstreams including Maternal and Infants Nutrition in the first 6 months of life, Wasting and Stunting, and School Aged Children and Adolescents' Nutrition as well as learning and thought partnering with TWF. This grant ended on 31 December 2023.

**Bureau for Humanitarian Assistance (BHA)**

In 2023 BHA continued its support of our work on Wasting and Stunting and Infant Feeding in Emergencies, under a three-year agreement (2022-25). ENN are paid quarterly in arrears and the balance in accrued income as at the year end was £1633.

**The Bill and Melinda Gates Foundation (BMGF)**

In 2023 the Bill and Melinda Gates Foundation (BMGF) continued to support ENN's work in the Management of Small and Nutritionally at risk Infants under 6 months and their mothers (MAMI) under a two-year funding agreement (2022-2024). ENN received full payment at the commencement of the grant agreement and as at the year end, there was a deferred income balance of £247,193

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. Statement of funds (continued)**

**World Food Program (WFP)**

In 2023 ENN and WFP entered a short-term cooperation agreement to deliver a piece of work under our Wasting and Stunting (WaSt) programme to define the scope of an investment case for prevention of wasting and assess the feasibility of undertaking an investment case.

**Other restricted funds**

ENN received income against a number of other grants and agreements, as well as contributions from partners towards our activities during the year. These included contributions towards membership of the IFE Core Group as well as contributions towards the production and distribution costs of Field Exchange. A total from these grants of £37,742 was recognised as income in 2023 and a deferred income balance of £10,700 from UNHCR will be recognised as income in 2024 due to payment being received in advance.

The transfers in the year between restricted and unrestricted funds relate to overhead expenditure attributed to core costs from each of the grants.

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	-	5,066	<b>5,066</b>
Current assets	359,333	654,987	<b>1,014,320</b>
Creditors due within one year	(359,333)	(31,278)	<b>(390,611)</b>
<b>Total</b>	<b>-</b>	<b>628,775</b>	<b>628,775</b>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Current assets	566,192	336,468	902,660
Creditors due within one year	(402,120)	(24,876)	(426,996)
Creditors due in more than one year	(164,072)	-	(164,072)
<b>Total</b>	<b>-</b>	<b>311,592</b>	<b>311,592</b>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**16. Reconciliation of net movement in funds to net cash flow from operating activities**

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	317,183	(269,124)
<b>Adjustments for:</b>		
Depreciation charges	2,110	-
Dividends, interests and rents from investments	(10,860)	(150)
(Increase)/decrease in debtors	(39,347)	113,386
(Decrease)/increase in creditors	(200,457)	525,942
<b>Net cash provided by operating activities</b>	<b>68,629</b>	<b>370,054</b>

**17. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash in hand	821,314	759,875
Notice deposits (less than 3 months)	10,880	6
<b>Total cash and cash equivalents</b>	<b>832,194</b>	<b>759,881</b>

**18. Analysis of changes in net debt**

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	759,881	72,313	832,194
	<b>759,881</b>	<b>72,313</b>	<b>832,194</b>

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**19. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £41,973 (2022 - £42,909). No amounts were payable (2022 - £nil) to the fund at the balance sheet date.

**20. Operating lease commitments**

At 31 December 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	<u>13,068</u>	<u>219</u>

**21. Related party transactions**

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

**EMERGENCY NUTRITION NETWORK**

England & Wales - Charity number 1115156

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# Accounts

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Registered number: 04889844  
Charity number: 1115156

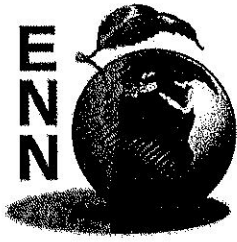


## **EMERGENCY NUTRITION NETWORK**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



## *Emergency Nutrition Network Trustees Report FY22*

Emergency Nutrition Network's (ENN) Board of Trustees are pleased to present their annual report, and the audited consolidated financial statements of ENN for the period **1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022**.

The Trustees declare that, in carrying out their duties and in preparing this report, they have had due regards to the guidance issued by the Charity Commission on public benefit.

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### **MESSAGE FROM THE BOARD**

2022 started with the sad news that our friend, colleague and fellow ENN board member Dr Ferew Lemma died unexpectedly on 25<sup>th</sup> December 2021. This is a huge loss for his family and friends, for Ethiopia and for the global nutrition community. He was proud to be associated with ENN and we can safely say that our growth over the past decade has in no small part been due to his substantial contributions. A dedication to Dr Ferew Lemma was published in [Field Exchange](#) edition 67.

In 2022 ENN continued to focus on achieving our vision in our 2021-2023 interim strategy that *every individual caught up in a nutritional emergency, or suffering from malnutrition anywhere in the world gets the most effective help possible*. During the year ENN progressed critical pieces of work across our focal areas, including: Management of small and nutritionally at risk infants under 6 months and their mothers (MAMI), Infant and Young Child Feeding in Emergencies (IYCF-E), Adolescent Nutrition, Maternal Nutrition, Wasting and Stunting (WaSt), as well as emerging topic areas.

ENN continued to support Ireland as an important thought partner in the review and strategic development of their nutrition portfolio and *supporting Ireland to deliver on its bold commitments on hunger, acute malnutrition and sustainable food systems approach pledged at the Nutrition for Growth (N4G) Summit 2021*. ENN also continued its role as a strategic thought partner to the Eleanor Crook Foundation (ECF) and entered a new two-year strategic partnership supporting the Waterloo Foundation.

In September 2022 Nigel Tricks joined ENN as its first ever Chief Executive Officer (CEO). Nigel has led international aid agencies in Africa and Asia over the last 30 years and is well placed to lead ENN through its upcoming long-term strategy process as we set our vision and objectives for the next 5 years. 2022 saw ENN undertake exploratory and stock taking work, as part of our strategy development process, on field connections, youth engagement, gender, agriculture and women's empowerment, as well as additional elements impacting the nutrition environment including the struggling food systems, and climate change.

ENN expanded and diversified its funding, securing a substantial two-year grant awarded from the Bill and Melinda Gates Foundation (BMGF) (a first-time funder of ENN) to continue and broaden the activities of the MAMI Global Network (GN).

This report provides a concise insight into some of the work we have undertaken over the past year and the progress made in furthering both our objectives and those of our funders and strategic partners.

## KEY HIGHLIGHTS FROM 2022

### EVIDENCE AND RESEARCH

ENN's work in 2022 has continued to enhance the effectiveness of nutrition policy and programming globally by improving knowledge sharing, stimulating learning, and building evidence. This has included producing two key pieces of IFE guidance in response to the Ukraine crisis, partnering with LSHTM, Jimma University, Ethiopia and GOAL Ethiopia to undertake a trial of MAMI integrated care within health services in Ethiopia, and collaborating with Maternal and Newborn Health Sub-Working Group of the Inter-Agency Working group on Reproductive Health in Crises to produce a [brief](#) to provide nutrition and health programme staff working in humanitarian settings with guidelines, tools, resources, and examples of best practices, to promote linkages and integrated service delivery across nutrition and maternal and new-born health in humanitarian response.

2022 saw the publication of several important research papers including two critical peer review publications on mortality risk of wasted children to help identify those most at risk and requiring identification and heightened care. Findings of both papers have important implications for programmers, that children under five who are wasted have very similar risk of dying therefore should all be prioritised for treatment and that wasted children with a low weight-for-age are an especially vulnerable group likely to require a higher intensity of nutritional support than is currently recommended. Other key papers published this year included ['Children living with disabilities are neglected in severe malnutrition protocols: a guideline review'](#); ['Nutritional status of school-age children and adolescents in low- and middle-income countries across seven global regions: a synthesis of scoping reviews'](#); ['Integrating women and girls' nutrition services into health systems in low- and middle-income countries: A systematic review'](#); ['Understanding Sex Differences in Childhood Undernutrition: A Narrative Review'](#). Further papers were also finalised and submitted for peer review.

We continued to highlight priority areas for action and gaps in understanding of adolescent health and nutrition with publication of a 'research roadmap', building on the Adolescent research prioritisation exercise completed in 2021. This document translated the outcomes into tangible research activities for nutrition stakeholders including funders and research institutions (and was formally launched in January 2023).

In 2022 ENN published our technical briefing paper titled ['Women's nutrition: A summary of evidence, policy and practice including adolescent and maternal life stages'](#), along with a ['Nutrition of women and adolescent girls in humanitarian contexts: Current state of play'](#). This paper summarised information on related evidence, policies and programming and made recommendations on what was needed next. A [case study](#) was also published which explored how women's nutrition was being addressed in humanitarian contexts within Madagascar.

The [IYCF-E research repository](#) was launched in July 2022, hosted on ENN's website, to provide an overview of what peer-reviewed journal articles currently state on Infant and Young Child Feeding (IYCF) in an emergency context, with updates on a quarterly basis.

Through the year, we produced many reports, publications, and briefs, which are all available on our website.

### NETWORKING, CONVENING, BROKERING, AND INFLUENCING

We are proud to convene key technical working groups, networks and communities of practice who are the 'go to' networks for their specialisms to address gaps, build consensus and drive real change. ENN continued in its role as the co-ordinator of the IFE Core Group, MAMI Global Network (GN), WaSt Technical Interest Group (TIG), and Global Adolescent Nutrition Network (GANN) and part of the leadership team for the Global Nutrition Cluster Technical Alliance (the Alliance), co-ordinating specific Global Technical Working Groups (GTWG). Through these networks ENN brings together influential and committed practitioners, actors, and organisations across the United Nations (UN), NGO; private sector; donor and national and sub-national representatives, to discuss and progress technical challenges and priorities, and to facilitate collaboration, exchange and constant learning. In recognition of our work highlighting gaps

In evidence and practice for women's nutrition, ENN was invited to co-chair a new maternal nutrition taskforce alongside UNICEF to specifically focus on women's nutrition in humanitarian contexts.

In 2022 the Global Adolescent Nutrition Network (GANN), co-ordinated by ENN, established a core group of representatives from agencies, academics and donors working in this area who wished to work more closely and collaboratively towards common objectives and a common 'theory of change'. This year saw designation of the MAMI GN as an official MAMI Global Technical Working Group (GTWG) of the Alliance, formalising a mechanism to help respond to the most challenging technical questions from practitioners. As coordinators of the WaSt TIG, ENN progressed the completion of the final outputs from the WaSt TIG Phase 4 workplan 2020-2022 and convened the group to explore outstanding evidence gaps and programme, policy needs and priorities for the development of the next phase of the groups work. The IFE Core Group participated in the Lessons Learned exercise led by ENN, under the Alliance, of their support during the Ukraine conflict.

ENN continued to play a strong technical and brokerage role in normative guideline and implementation guidance development processes, working closely with WHO, UNICEF and non-governmental organisations to do so. ENN catalysed and supported the formation of a formal WHO/UNICEF wasting technical advisory group, which ENN will co-chair to support development of operational guidance on wasting to help apply the new wasting guidelines on their release mid-2023. To inform this and other guidance development efforts, ENN undertook an online survey in 2022 on the gaps and priorities for implementation guidance related to wasting management. ENN also actively participated in a special WHO-convened technical working group to collaborate on pooled data analyses to provide evidence of predictors on poor outcomes in infants and children (mortality, poor growth (indirect) and poor development).

ENN continued our representation in Nutrition Information Systems, Cash and Nutrition and Wasting prevention GTWGs and sub-working groups to contribute to guidance discussions, stay abreast of new developments and challenges in those areas and understand gaps arising to identify opportunities to support specific field driven activities in the workplans of those groups.

## PRACTITIONER-LED KNOWLEDGE CAPTURE, CURATION, AND EXCHANGE

We continued to capture, curate and exchange practitioner-led knowledge and experience. This included through the development of two complementary feeding in emergencies (CFE) case studies focused on [Nigeria](#) and [Sudan](#), and four case studies as part of our Covid Learning Series, as well as co-facilitation of a roundtable to share experiences of how to improve the nutrition of women and girls, specifically in humanitarian contexts.

We continued to broaden and deepen our network, proactively engaging in regional and national practitioner fora and seeking out meaningful collaborations and opportunities for knowledge exchange. In 2022 ENN continued to participate actively in the East, Southern African region, and West and Central African regional monthly nutrition partners meetings with the dual objectives of better understanding the challenges being experienced to shape our workplans and activities and to disseminate ENN's work. Specific work was also undertaken in 2022 to explore ways to strengthen our connections in the Asia region. The establishment of MAMI Country Chapters continues to progress in India, Ethiopia, and Uganda. A deep dive into MAMI interests and activities in Francophone Africa in December 2022 identified strong demand for collaboration and rich potential for research and practice in the region – a regional Francophone interest group will be launched in early 2023.

Through our flagship publication Field Exchange, online technical forum (en-net) and digital media hub we listened to and amplified voices working on the frontline of nutrition, to identify and anticipate changes in the external landscape and ensure that our strategic priorities remain relevant and impactful. 2022 saw the publication of Field Exchange (FEX) **Edition 67**, in April 2022, including a special section on the relationships between wasting and stunting. **Edition 68**, published in December 2022, included a [Complementary Feeding in Emergencies \(CFE\) special section](#) developed in collaboration with UNICEF. Themes emerging from questions and posts on en-net which speak to technical gap areas were regularly reviewed and discussed with partners in the Alliance, including WHO and chairs of GTWGs, and within

the ENN team to identify potential areas of focus within the Alliance and within ENN projects to address those gaps. Based on learning needs identified in 2022 learning products were developed and circulated to the nutrition community including one aiming to de-mystify the controversies around different approaches to the identification of wasted children. A new approach to learning pieces was also taken by ENN in a series of recorded presentations 'data navigation series aimed at improving our partners understanding of what lies behind national and global nutrition data and therefore leaving them better able to interpret it for decision making.

## EMERGING AREAS

In addition to exploring gaps in focus areas of work, we examined emerging areas of strategic importance. In 2022 ENN undertook several key pieces of formative internal scoping work to inform ENN's next 5-year strategy, taking account of priority emerging issues in the nutrition environment.

ENN finalised an internal paper on '*Engaging with young people*' which aims to inform the ongoing process to diversify ENN's network and create meaningful engagement with a younger cohort of people within the nutrition space, across our portfolio of work. This was complemented by a piece of work undertaken by the Adolescent Nutrition team thinking more deeply about youth engagement within our Adolescent Nutrition technical work specifically and the membership of the GANN. ENN also undertook work to better map the synergies between our programmatic areas to promote cross project collaboration, identify gaps and strengthen our articulation of the higher-level outcomes and impact of our work. In follow-up to the assessment of ENN's internal capacity in Gender Equality, Women, and Girl's Empowerment (GEWE) conducted in 2021, we held an internal gender learning day for all ENN staff at ENN's office in Oxford in September 2022. The GEWE report was presented with robust discussion on the challenges and opportunities for GEWE in ENN as well as in broader nutrition programming.

Our work on these and other key strategy topics including food systems, climate change, decolonisation and localisation will continue in 2023.

## MONITORING AND EVALUATION

ENN continue to ensure our monitoring and evaluation (M&E) framework and plan are robust, allowing us to capture and demonstrate the high-level outcomes and impact of our work, beyond our project outputs. ENN's M&E framework/plan will be further refined in 2023 as part of the ENN Strategy process.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

ENN is a UK-registered charity (Charity Registered Number: 1115156, Company Registered number: 04889844) governed by a Board of Trustees. At the end of FY22, the Board was comprised of 8 trustees. The trustees attended full board meetings on a quarterly basis. The Board had three sub-committees, one covering HR, Security & Safeguarding, one covering Technical issues and the other Finance & Risk, all of which met regularly throughout the year.

Trustees during 2022:

- Dr Graham MacKay (Chair)
- Marie McGrath (Company Secretary and also ENN Technical Director)
- Dr Jane Cocking
- Dr Patrick Webb
- Harish Jani (Treasurer)
- Carol Morgan (Security and Safeguarding Officer)
- Sophie Healy-Thow
- Megan Howe
- Dr Bruce Laurence (resigned November 2022)
- Nigel Milway (resigned January 2022)

## Management Team

The Management Team changed during 2022. In the first part of the year ENN was managed by a Management Team of four Directors. The Operations and Finance Director left in June 2022 and one Technical Director left in July. The Finance Manager and HR Manager then joined the Management Team followed by ENN's new CEO in September 2022 and ENN's Projects Coordinator/Lead in November 2022. The Management Team met regularly (largely virtually during the year) and oversaw all technical and operational aspects of ENN's work.

Management Team during 2022:

- Rebecca Lewin, Operations and Finance Director (also Company Secretary, Data Protection Officer, Safeguarding and Security Officer), until June 2022
- Marie McGrath, Technical Director (Company Secretary from June 2022)
- Emily Mates, Technical Director, until July 2022
- Tanya Khara, Technical Director
- Natalie Naber, Finance Manager, from July 2022
- Joanne Parsons, HR Manager (also Data Protection Officer, Safeguarding and Security Officer) from July 2022
- Nigel Tricks, Chief Executive Officer, from Sep 2022
- Nicola Johnstone, Projects Coordinator/Lead, from Nov 2022

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

Income recognised during the period is outlined in section 13 of the financial statements, with a total of GBP £1,183,664 from over 15 donors. Our key partners include Irish Aid, Bill and Melinda Gates Foundation, The Waterloo Foundation, Eleanor Crook Foundation, Bureau for Humanitarian Assistance (formerly OFDA) and UNICEF. Income this year compares to £1,455,594 in 2021, a decrease of £271,930 due to the timing of new grants being awarded. £566,192 of grant cash received in 2022 remains in deferred income to be recognised as income in 2023 and 2024 upon completion of the project deliverables. The total funds balance at financial year end is £311,592 unrestricted reserves (2021: £580,715 of which £539,829 was unrestricted reserves). The cash balance at the yearend amounted to £759,881 (2021: £389,677).

### Going Concern

The trustees recognise that there remains significant uncertainty in the external environment which may yet impact the charity in future years. The Board and Management team regularly discuss and assess the evolving risks and are ready to work flexibly and adaptively to enable the important and valuable work of the charity to continue. ENN has drawn down on its reserves in 2022 due to the timing of grant execution but it maintains a committed portfolio of funders, with a multiyear pipeline sufficient to support its core activities. ENN are diversifying the donor portfolio further and notably established a new partnership with Bill and Melinda Gates Foundation during 2022. There continues to be a rigorous cost and income analysis undertaken on all areas of work to ensure viability for the duration of a project, as well as key controls on project spend, with a low risk tolerance on unrecoverable project overspends. The fixed costs of the organisation also remain very low. Based on this, the trustees, whilst accepting there are concerns for all charities in the current economic environment, do not believe these present a material uncertainty to ENN as a going concern.

### Human Resources

Following the COVID-19 pandemic our office-based staff returned to office working in a hybrid model in 2022 which has enabled greater collaboration and integration of the team. There was significant investment on the part of the trustees and management team in the first half of the year in recruiting ENN's first Chief Executive Officer, Nigel Tricks. As well as our staff, we engaged a significant number of experienced specialist consultants on our projects. Over the year we have further enhanced our technical and operational capacity, with the recruitment of several new staff including a new

Communications and Digital Manager which is an area of expertise and skillset that has previously been a recognised gap. We have also invested in staff development, including people management skills, and have made increased investments in employee engagement through our staff survey and Employee Engagement Action Plan.

### Premises

ENN continued to maintain our office during this period in Kidlington, Oxfordshire.

## RESERVES POLICY

The reserves in ENN are made up solely of unrestricted funds. If ENN holds restricted funds, these are tied to the specific terms of the grants, contracts, or agreements with our funders. The unrestricted reserves are made up as follows:

**Protected Reserves of £260,000:** this level is to be reassessed annually by the Finance Sub-Committee according to wind-down cost variations and must be sufficient to cover the non-recoverable costs for eligible project work prior to closure, 3 months of operating costs and 3 months of critical staff costs, statutory redundancy payments, and a provision for other liabilities such as final rent and dilapidations.

**Investment Reserves of £100,000:** this level is to be reassessed at least annually, based on the financial performance of the preceding year and any other significant changes. The level of the Investment Reserve will always be capped at a threshold which will not impact the Protected Reserves requirement. The investment reserve requirement for utilisation in a given FY is submitted to the Board by the Management Team to accompany the Annual Budget.

The ENN Management Team will review individual project requirements from the Investment Reserve against set criteria, including alignment to strategy, impact, potential to secure future funding, relative contribution compared to annual budget, risk, brand criticality, and relevant cost reduction/optimisation efforts. The total Investment Reserve utilisation requirement for a given financial year cannot exceed the projected fund balance at the end of the prior year less the Protected Reserve. Due to the timing of grant execution in FY22, £48,000 of the investment reserve was used leaving a balance of this reserve as at 31<sup>st</sup> December 2022 of £51,000. The ENN Management Team will aim to replenish the Investment Reserve within 3 years of utilisation, up to or exceeding its previous level. The Reserves Policy and ENN's compliance with it are discussed at each trustee meeting and reviewed annually.

## RISK MANAGEMENT

ENN's Management Team and Board of Trustees continued to manage, and oversee, risk throughout the year, and ensure the organisation was well managed. This included a detailed review of organisational Risk Appetite (July and October Board meetings), enabling risk decision making to be more consistently guided going forward. In addition, a number of policies were reviewed/established during the year including: Absence, Conflict of Interest, Lone working, Reserves, Assets and Data Protection. ENN's Delegation of Authority was also reviewed during the period. ENN's internal controls continued to be improved with the transition of data to a new HR System during 2022, this process will continue in 2023. Significant work was also done on the reporting functionality in our financial management system Iplc. These systems improvements and associated ways of working will enable ENN's team to make more real-time informed decisions and increase the efficiency and consistency of the control of risk.

## FUTURE PLANS

Looking forward, we are excited to continue to develop our future strategic plans which will be shaped and informed by the growing uncertainty facing not only nutrition financing but broader global food systems. A Strategy Steering committee has been established to drive our strategy planning process, and preparatory work is underway ahead of an all staff in-person strategy workshop planned for mid-2023. Our new 5-year strategy will be finalised in 2023.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees** Dr B E Laurence (resigned 3 November 2022)  
M McGrath  
N R P Milway (resigned 4 January 2022)  
Dr. J M Cocking  
Dr. G MacKay, Chair  
Dr P J Webb  
H Jani, Treasurer  
M Howe  
C Morgan  
S Healy-Thow

**Company registered  
number** 04889844

**Charity registered  
number** 1115156

**Registered office** 2nd Floor - Marlborough House  
69 High Street  
Kidlington  
Oxfordshire  
OX5 2DN

**Independent auditors** Griffin Stone Moscrop & Co  
Chartered Accountants  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers** Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP  
  
Ecology Building Society  
7 Belton Road  
Silsden  
Keighley  
BD20 0EE

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 21 April 2023

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
(CONTINUED)

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**Use of our report**

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



**Robert Smith (senior statutory auditor)**

for and on behalf of

**Griffin Stone Moscrop & Co**

Chartered Accountants

Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 30/4/2023

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Charitable activities	3	1,182,555	959	1,183,514	1,455,474
Investments	4	-	150	150	120
<b>Total income</b>		<b>1,182,555</b>	<b>1,109</b>	<b>1,183,664</b>	<b>1,455,594</b>
<b>Expenditure on:</b>					
Charitable activities		1,223,442	229,346	1,452,788	1,317,736
<b>Total expenditure</b>		<b>1,223,442</b>	<b>229,346</b>	<b>1,452,788</b>	<b>1,317,736</b>
<b>Net movement in funds</b>		<b>(40,887)</b>	<b>(228,237)</b>	<b>(269,124)</b>	<b>137,858</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		40,887	539,829	580,716	442,858
Net movement in funds		(40,887)	(228,237)	(269,124)	137,858
<b>Total funds carried forward</b>		<b>-</b>	<b>311,592</b>	<b>311,592</b>	<b>580,716</b>

The charity shortened the accounting period to 31 December 2021 so the prior period figures above reflect an 11 month period of accounts compared to a full year to 31 December 2022.

In the prior period, of the total income of £1,455,594, £1,455,244 was in relation to restricted funds and £350 was in relation to unrestricted funds. Of the total expenditure of £1,317,736, all was in relation to restricted funds.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04889844**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	9	142,779	256,165
Cash at bank and in hand		759,881	389,677
		<u>902,660</u>	<u>645,842</u>
Creditors: amounts falling due within one year	10	(426,996)	(65,126)
<b>Net current assets</b>		<u>475,664</u>	580,716
<b>Total assets less current liabilities</b>		<u>475,664</u>	580,716
Creditors: amounts falling due after more than one year	11	(164,072)	-
<b>Total net assets</b>		<u><u>311,592</u></u>	<u><u>580,716</u></u>
<b>Charity funds</b>			
Restricted funds	13	-	40,887
Unrestricted funds	13	311,592	539,829
<b>Total funds</b>		<u><u>311,592</u></u>	<u><u>580,716</u></u>

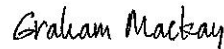
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 21 April 2023

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (Note 14)	370,054	(145,641)
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	150	120
<b>Net cash provided by investing activities</b>	150	120
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	370,204	(145,521)
Cash and cash equivalents at the beginning of the year	389,677	535,198
<b>Cash and cash equivalents at the end of the year</b>	<b>759,881</b>	<b>389,677</b>

The notes on pages 11 to 24 form part of these financial statements

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

Emergency Nutrition Network is a registered charity with the Charity Commission for England & Wales (charity number: 1115156) and a private company limited by guarantee, incorporated in England and Wales (company number: 04889844). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Nutrition Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. Funds are being matched against costs as they arise at which point the Company has entitlement to the income.

Where funds are received in advance of entitlement to the income, its recognition is deferred and included in creditors as deferred income. Where entitlement to the income occurs before receipt of the funds (due to the grant being paid in arrears), the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

Cash at bank and 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.8 Financial instruments**

The 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.

**2.9 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from charitable activities**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities	1,182,555	959	1,183,514
	<u>1,182,555</u>	<u>959</u>	<u>1,183,514</u>

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities	1,455,244	230	1,455,474
	<u>1,455,244</u>	<u>230</u>	<u>1,455,474</u>

**4. Investment income**

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	150	150
	<u>150</u>	<u>150</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Investment income (continued)**

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	120	120
	<u>120</u>	<u>120</u>

**5. Analysis of expenditure by activities**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	1,058,940	393,848	1,452,788
	<u>1,058,940</u>	<u>393,848</u>	<u>1,452,788</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	1,017,354	300,382	1,317,736
	<u>1,017,354</u>	<u>300,382</u>	<u>1,317,736</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	777,654	<b>777,654</b>	668,487
Travel & subsistence	11,079	<b>11,079</b>	5,549
Consultancy fees	210,560	<b>210,560</b>	271,685
Other charitable expenditure	39,898	<b>39,898</b>	49,210
Office costs	19,749	<b>19,749</b>	22,423
	<u>1,058,940</u>	<u><b>1,058,940</b></u>	<u>1,017,354</u>

**Analysis of support costs**

	<b>Activities 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	282,768	<b>282,768</b>	208,564
Operating lease charges	18,315	<b>18,315</b>	12,341
Travel & subsistence	327	<b>327</b>	243
Office costs	72,440	<b>72,440</b>	54,854
Exchange rate variance	2,470	<b>2,470</b>	14,758
Consultancy	7,303	<b>7,303</b>	2,323
Governance costs	10,225	<b>10,225</b>	7,299
	<u>393,848</u>	<u><b>393,848</b></u>	<u>300,382</u>

**6. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £7,200 (2021 - £7,200).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. Staff costs**

	2022	2021
	£	£
Wages and salaries	924,732	764,713
Social security costs	92,781	74,217
Contribution to defined contribution pension schemes	42,909	38,120
	<u>1,060,422</u>	<u>877,050</u>

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Staff	<u>25</u>	<u>24</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	3	3

The key management personnel of the charity consist of the board of trustees, the Chief Executive Officer (joined Sept-22), the Operations and Finance Director (left Jun-22), the Technical Directors, Finance Manager, Project Coordinator Lead and HR Manager. Total employee benefits paid to Key Management Personnel during the year was £360,640 (2021 - £273,748).

**8. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the company. This is in relation to their role as Technical Director and is permitted by the governing document. The amounts paid are included within the above Key Management Personnel disclosure.

During the year ended 31 December 2022, no expenses were reimbursed or paid directly to any Trustee (2021 - the same).

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	100,644	239,177
Other debtors	-	6,028
Prepayments and accrued income	42,135	10,960
	<u>142,779</u>	<u>256,165</u>

**10. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	15,711	36,189
Other taxation and social security	693	21,029
Accruals and deferred income	410,592	7,908
	<u>426,996</u>	<u>65,126</u>

	2022 £	2021 £
Deferred income at 1 January 2022	-	278,431
Resources deferred during the year	402,120	-
Amounts released from previous periods	-	(278,431)
	<u>402,120</u>	<u>-</u>

Deferred income amounts relate to grants received covering more than one accounting period. The amounts reflected above denote deferred income relating to 2023 and amounts shown in Creditors due after more than one year reflect income relating to 2024.

**11. Creditors: Amounts falling due after more than one year**

	2022 £	2021 £
Deferred income	164,072	-
	<u>164,072</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**12. Financial instruments**

	2022	2021
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>759,881</u>	<u>389,677</u>

Financial assets measured at fair value through income and expenditure comprises cash at bank and in hand.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds	539,829	1,109	(229,346)	311,592
<b>Restricted funds</b>				
London School of Hygiene and Tropical Medicine	(2,142)	26,185	(24,043)	-
Bureau for Humanitarian Assistance	-	85,788	(85,788)	-
The Waterloo Foundation	-	91,979	(91,979)	-
UNICEF	-	214,241	(214,241)	-
Eleanor Crook Foundation (STAG)	41,158	54,307	(95,465)	-
Eleanor Crook Foundation (MAMI GN)	(10,429)	37,724	(27,295)	-
Irish Aid	-	592,504	(592,504)	-
Healthy Mothers Healthy Babies	-	19,008	(19,008)	-
The Bill and Melinda Gates Foundation	-	33,865	(33,865)	-
Other restricted funds	12,300	26,954	(39,254)	-
	<u>40,887</u>	<u>1,182,555</u>	<u>(1,223,442)</u>	<u>-</u>
<b>Total of funds</b>	<u><u>580,716</u></u>	<u><u>1,183,664</u></u>	<u><u>(1,452,788)</u></u>	<u><u>311,592</u></u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
General Funds	293,981	350	-	245,498	539,829
<b>Restricted funds</b>					
Irish Aid	(38,211)	361,434	(343,228)	20,005	-
World Health Organisation	(17,240)	-	-	17,240	-
Bureau for Humanitarian Assistance	(186,277)	341,647	(338,124)	182,754	-
Eleanor Crook Foundation (STAG)	234,945	484,290	(447,822)	(230,255)	41,158
Eleanor Crook Foundation (MAMI GN)	30,208	83,578	(94,587)	(29,628)	(10,429)
UNICEF	(45,573)	109,297	(108,027)	44,303	-
London School of Hygiene and Tropical Medicine	(862)	25,919	(23,110)	(4,089)	(2,142)
Other restricted funds	171,887	49,079	37,162	(245,828)	12,300
	<u>148,877</u>	<u>1,455,244</u>	<u>(1,317,736)</u>	<u>(245,498)</u>	<u>40,887</u>
<b>Total of funds</b>	<u><u>442,858</u></u>	<u><u>1,455,594</u></u>	<u><u>(1,317,736)</u></u>	<u><u>-</u></u>	<u><u>580,716</u></u>

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**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**13. Statement of funds (continued)**

**Irish Aid**

In 2022 Irish Aid continued to fund ENN across multiple technical focus areas including Management of Small and Nutritionally at-risk Infants under 6 months and their mothers (MAMI), Wasting and Stunting, Infant Feeding in Emergencies (IFE), and Women's and Adolescent Nutrition. As well as continuing our work coordinating, supporting and engaging in WHO Guidelines and Implementation Guidance processes.

Irish Aid also generously supported work on our ongoing production of our flagship publication Field Exchange, the facilitation of the technical forum en-net and dissemination of our products via our online platforms.

Other workstreams were also supported including our leadership work in the sector, thought partnering with Ireland, strengthening our field connections and engagement in technical working groups. Alongside pieces of work feeding into ENN new strategic planning.

**UNICEF**

UNICEF funded a range of ENN projects during 2022, including the Global Nutrition Cluster – Technical Alliance (the Alliance), Adolescent Nutrition and our Infant Feeding in Emergencies work. UNICEF also provided funds for our well-established delivery mechanisms, en-net and Field Exchange (FEX), which enable active learning and rapid dissemination of information at practitioner level. Including funding a special series in FEX related to Complimentary Feeding in Emergencies (CFE).

**Eleanor Crook Foundation (ECF)**

ECF continued to fund several ENN workstreams in 2022 through our strategic partnership including Women and Adolescent Nutrition, Gender, Agriculture and Women's empowerment and WHO Guidelines. ECF funding also supported ENN's leadership work in the sector and engagement in key networks and forums, including ENN's coordination of the Wasting and Stunting Technical Interest Group (WaSt TIG), and Wasting Global Technical Working Groups (GTWG).

The three-year grant agreement commenced in July 2020 and will finish in June 2023. As at the year end there was a deferred income balance of £105,166 and this deferred income will be recognised in line with project deliverables in 2023.

ECF continued its support of the MAMI Global Network through a separate partnership agreement and for the MAMI RISE (Research, Innovate, Scale, Establish) project through our partnership agreement with LSHTM. This is paid for quarterly in arrears and the balance in accrued income as at the year end for the LSHTM grant was £5,462.

**The Waterloo Foundation (TWF)**

In 2022 ENN entered into a two-year strategic learning partnership with the Waterloo Foundation supporting ENN's work across a range of workstreams including Maternal and Infants Nutrition in the first 6 months of life, Wasting and Stunting, and School Aged Children and Adolescents' Nutrition as well as learning and thought partnering with TWF.

The grant totalled £200,000, payable in two equal tranches in 2022 and 2023. As at the year end there was a deferred income balance of £8,021.

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Statement of funds (continued)**

**Bureau for Humanitarian Assistance (BHA)**

In January and February 2022 under our previous agreement, BHA contributed to our work on Adolescent Nutrition, Maternal Nutrition, Wasting and Stunting and Infant Feeding in Emergencies, as well as the Covid Learning Series and our Field Exchange publication. Our previous agreement with BHA ended at the end of February. In November we receive a new BHA grant supporting our Wasting and Stunting project and our Infant Feeding in Emergencies work. ENN are paid quarterly in arrears and the balance in accrued income as at the year end was £27,525.

**The Bill and Melinda Gates Foundation (BMGF)**

In September 2022 ENN entered a two-year funding agreement with the Bill and Melinda Gates Foundation (BMGF) in support of our work in the Management of Small and Nutritionally at risk Infants under 6 months and their mothers (MAMI). ENN received full payment at the commencement of the grant agreement and as at the year end, there was a deferred income balance of £422,305.

**Healthy Mothers Healthy Babies (HMHB)**

In 2022 ENN and HMHB Consortium entered a short-term cooperation agreement to deliver a piece of work under our Women's Nutrition programme focused on sharing experience of women's nutrition programming in humanitarian contexts as a starting point for the collation and dissemination of good practices.

**Other restricted funds**

ENN received income against a number of other grants and agreements, as well as contributions from partners towards our activities during the year. These included contributions towards membership of the IFE Core Group as well as contributions towards the production and distribution costs of Field Exchange. A total from these grants of £26,953 was recognised as income in 2022 and a deferred income balance of £10,700 from UNHCR will be recognised as income in 2023 due to payment being received in advance.

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	566,192	336,468	902,660
Creditors due within one year	(402,120)	(24,876)	(426,996)
Creditors due in more than one year	(164,072)	-	(164,072)
<b>Total</b>	<b>-</b>	<b>311,592</b>	<b>311,592</b>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	106,013	539,829	645,842
Creditors due within one year	(65,126)	-	(65,126)
<b>Total</b>	<u>40,887</u>	<u>539,829</u>	<u>580,716</u>

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(269,124)</u>	<u>137,858</u>
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	(150)	(120)
Decrease in debtors	113,386	54,371
Increase/(decrease) in creditors	525,942	(337,750)
<b>Net cash provided by/(used in) operating activities</b>	<u><u>370,054</u></u>	<u><u>(145,641)</u></u>

**16. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	759,875	389,671
Notice deposits (less than 3 months)	6	6
<b>Total cash and cash equivalents</b>	<u><u>759,881</u></u>	<u><u>389,677</u></u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. Analysis of changes in net debt**

	At 1 January 2022	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	£ 389,677	370,204	759,881
	<u>389,677</u>	<u>370,204</u>	<u>759,881</u>

**18. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £42,909 (2021 - £38,120). No amounts were payable (2021 - £nil) to the fund at the balance sheet date.

**19. Operating lease commitments**

At 31 December 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	219	10,000
Later than 1 year and not later than 5 years	-	219
	<u>219</u>	<u>10,219</u>

**20. Related party transactions**

During the year the charity incurred costs of £924 (2021 - £590) in relation to IT support services provided by Lewin IT Solution, a business operated by the husband of Rebecca Lewin (Operations and Finance Director and part of the Key Management Personnel, until Jun-22). No amounts were outstanding at the balance sheet date.

**EMERGENCY NUTRITION NETWORK**

England & Wales - Charity number 1115156

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# Accounts

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## Emergency Nutrition Network

### Trustees Report FY21

Emergency Nutrition Network's (ENN) Board of Trustees are pleased to present their annual report, and the audited consolidated financial statements of ENN for the period **1<sup>st</sup> February 2021 to 31<sup>st</sup> December 2021**.

The Trustees declare that, in carrying out their duties and in preparing this report, they have had due regards to the guidance issued by the Charity Commission on public benefit.

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### MESSAGE FROM THE BOARD

2021 was a special year for ENN as it marked our 25th anniversary. Over the last three decades, ENN has been a trusted and influential organisation in the nutrition sector, working in partnership at a global, national and local level to improve nutrition outcomes across vulnerable populations in low- and middle-income countries (LMICs). Driven by a network ethos and committed to evidence, we have continued to listen, capture, and share knowledge and experience where it exists, and advocate for it to be developed where it is missing. We have expanded our role in amplifying the voices of frontline practitioners and have continued to provide a conduit for them to inform and influence nutrition policy, priorities, and practice.

Over the last year, we have maintained a strong focus on under-researched areas in nutrition and on our long-term support to key nutrition stakeholders and to ensure our networks of practitioners were able to access the latest evidence, research and knowledge on nutrition. Despite global immobility, we continued to adapt and diversify some of our key areas of work. These include our flagship publication Field Exchange, our digital forum, our networks and our work in the Global Nutrition Cluster Technical Alliance (the Alliance) and Global Thematic Working Groups (GTWGs), responding to technical needs and policy and programme level gaps. Given the overlapping crises of conflict, climate shocks and COVID-19, we consider this agility to be vital in addressing the evolving challenges our stakeholders will face in the future.

This report provides a concise insight into the work we have undertaken over the past year and the progress made in furthering both our objectives and those of our funders and strategic partners.

### KEY HIGHLIGHTS FROM 2021

- We continued to **strengthen our role embedded in critical global initiatives**, such as the Global Nutrition Cluster Technical Alliance (the Alliance). The scale up throughout 2021 of our staff representation on regional technical groups in East and West Africa and South Asia has given us a closer 'direct line' to emerging learning, critical challenges facing practitioners and a route to rapidly share newly developed knowledge content. We made significant progress in encouraging discussion, cooperation, and agreement at the global policymaking level. Building on the landmark UN-Food Systems Summit (UN-FSS) and the third Nutrition for Growth (N4G) Summit, we used our unique position to drive change around a 'reset on wasting'.
- We identified **areas of quiet in under-evidenced and under researched areas**, sought out more voices and new experiences to showcase these areas and to highlight where the gaps still exist. We initiated the COVID-19 Learning Series in 2021, with the aim of filling knowledge gaps that were identified as a priority by our network. Both this work and our work on adolescent nutrition in 2021 are prime examples of this, working

across ENN's workstreams to maximise even further the technical acumen, expertise and reach that we can have.

- Throughout 2021, ENN continued to **enhance the channels** for exchange and learning experiences. This was achieved through building on existing networks, enhancing our well-established mechanisms such as Field Exchange (FEX) and online community forum, en-net, to support active learning and rapid dissemination. We continued to innovate on 'how' we present our work through a range of digital tools including webinars, videos, blogs, podcasts, and infographics. We used a range of channels for dissemination including ENN's website and social media channels, partner digital platforms, and global, regional and country-level online meetings.

## EVIDENCE AND RESEARCH

- **MAMI** (Management of small & nutritionally At-risk Infants under six months & their Mothers) - ENN co-authored four peer-review publications addressing critical research gaps that have direct implications for programmers, including a systematic review on anthropometric indicators to identify infants most at-risk of poor outcomes. ENN also led a scoping review on growth faltering in infants under 6 months commissioned by WHO (see WHO guidelines below). ENN is partner in a 4 year north-south research partnership in Ethiopia with the London School of Hygiene & Tropical Medicine (LSHTM), Jimma University and GOAL Ethiopia to test an integrated care model (see below) in a randomised controlled trial. In this role, ENN undertook a feasibility study amongst health workers and senior stakeholders in Ethiopia in 2021.
- **Wasting and Stunting Technical Interest Group (WaSt TIG)** - ENN continues to generate evidence through the WaSt TIG to increase the understanding of the relationship between wasting and stunting and its relevance for research, programming and policy across prevention and treatment. This included the finalisation of a series of papers analysing existing data to explore the best anthropometric criteria for identifying children with the highest risk of mortality. This year has seen an increase in recognition of the work of the group in global publications for such as the influential *Lancet Maternal and Child Undernutrition Progress Series 2021*. In September 'The relationship between wasting and stunting in young children: a systematic review' was published in the *Maternal & Child Nutrition Journal* bringing together evidence generated by the group with that from the wider research community, and a special section in FEX highlighted some of the efforts being undertaken at country level to reflect the relationship between these two forms of undernutrition in analysis/research, policy and programming.
- **Adolescent Nutrition** – Six systematic literature reviews on nutritional status of school aged children and adolescents across six UNICEF global regions were finalised and synthesised into an overall paper to be published in the *Public Health Nutrition Journal* in early 2022. Following the global mapping work on adolescent nutrition in 2020, we identified the need for clarity in assessing the anthropometric nutritional status of adolescents and school-aged children that are currently complex, fragmented, and duplicative. We worked with several global experts to develop an opinion/views piece, titled '*Towards standardised and valid anthropometric indicators of nutritional status in middle childhood and adolescence*', to be published in mid-2022. We were also involved in an important series on [Adolescent Nutrition](#) in the influential *Lancet* journal, which had its publication launch in November 2021 as part of a side event at the N4G Summit. Another major piece of work to help focus attention on what the critical gaps in evidence are for adolescent nutrition was a research prioritisation exercise using the CHNRI (Child Health and Nutrition Research Initiative) methodology. The CHNRI paper is being finalised and is expected to be published in mid-2022.
- **Maternal Nutrition** – This project, new for 2021, had the aim of improving awareness of women's nutrition, along with stimulating greater attention and investment among policymakers, donors, and practitioners. We first published a [technical briefing paper](#) in December 2021 (to be launched in January 2022), which updated and expanded a previous 2013 technical briefing paper with latest evidence, information, and guidance. In reviewing the evidence, interventions, and guidelines for the nutrition of adolescent girls and women, we identified 8 key gaps and made recommendations for the urgent next steps needed. To supplement the technical briefing paper, we also undertook a systematic literature review, '*Integration of Nutrition Services for Women into Health Systems in low- and middle-income countries*'. We completed the data collection and drafting in December 2021 with publication due in 2022.

- **Climate Change** - To better understand existing linkages between nutrition and climate change and to explore how these linkages could be strengthened, we conducted a scoping review, '[Nutrition and Climate Change - Current State of Play](#)'. This involved an extensive literature search and interviews with 21 key informants drawn from a wide variety of subject areas. Evidence for the effects of climate change on undernutrition is growing and actions to strengthen linkages appear to be increasing. Given the many links between nutrition and climate change, our review highlighted the urgent need to both create and build upon opportunities for joint actions.
- **Gender & Agriculture** - This project was initiated in 2021 to review the relationship between agriculture and nutrition, with a focus on the opportunities for, and constraints on, gender equality and women's empowerment. We completed a mapping exercise and literature review to assess the current 'state of play' and to identify existing tools and systems that are in place for practitioners considering gender in nutrition programming. The draft report will be finalised in early 2022.

## NETWORKING, CONVENING, BROKERING, AND INFLUENCING

- **MAMI** - The MAMI Global Network (GN) is an established active community of practitioners, researchers and policymakers coordinated by ENN. In 2021 we launched the first MAMI GN Strategy (2021-2025) and have scaled-up activities across leadership, policy, evidence, and practice. The MAMI GN membership (299, Dec 2021), has doubled since 2019. In June 2021, we launched an updated [MAMI Care Pathway Package](#) (an open-access guide for integrated care) and dissemination package [videos](#) following extensive cross-sectoral peer collaboration co-led by ENN and LSHTM. Policy impacts include UNICEF endorsement of the MAMI Care Pathway, in its 'No Time to Waste' strategy, and integration of the approach by MSF in updated clinical guidelines. Active peer-to-peer support was provided on programming and research through the implementers' working group launched mid-2021. In November, the MAMI GN hosted an official N4G side-event that focused on partnerships and collective action to co-create evidence to transform MAMI care, centred on nationally driven priorities from India and Ethiopia. Direct country engagement included ENN's expert participation in a national consultation on malnutrition prevention and treatment in India and development of MAMI Country Chapters to support learning exchange and collaboration.
- **WaSt TIG** - The WaSt TIG continued to grow its membership to 42 experts, organised into several sub-working groups (SWG). Alongside evidence building, the group focussed on translating the evidence on the relationship between wasting and stunting into policy and programme implications, and on influencing the research agendas of donors, academia and implementation research-focussed agencies. A best practice brief exploring wasting prevention in the wider context of undernutrition was published which articulated the need for joint programming and, together with a technical briefing paper updating the evidence on the relationship between wasting and stunting, aimed to unpack the programme and policy implications. To further engage researchers, two papers were drafted: a research methods paper which captured the lessons learnt by the WaSt TIG on using existing data, and an opinion piece on how nutrition research can better reflect the relationship between wasting and stunting in children. Both are due for publication in 2022.
- **Adolescent Nutrition** - Through ENN's coordination efforts, active engagement and growth of the Adolescent Nutrition Interest Group has continued over the year, with membership totalling 106 at the end of 2021. In February 2021, a two-day virtual meeting on adolescent nutrition, 'Current progress and looking ahead', was facilitated in collaboration with UNICEF and Save the Children. More than 500 participants attended the meeting from across the world (the largest webinar ENN has held to date) and during a post meeting evaluation, participants reported that they were particularly impressed with the youth panel discussion, where four youth activists were hosted by ENN's youth trustee.
- **Global Nutrition Cluster – Technical Alliance (the Alliance)** - Fostering cooperation and collaboration is a central tenet across ENN's project portfolio and ways of working. Strong examples from 2021 including ENN's active role in the leadership team of the Alliance where it oversees five Nutrition in Emergencies Global Thematic Working Groups (GTWGs) to ensure urgent consensus driven, stop gap guidance is provided, in response to technical gaps identified at practitioner level as well as developing technical learning products when needed. Our role also

includes bringing the chairs of these GTWGs together and facilitating cross collaboration and the exchange of learning to strengthen work across the groups.

- **IFE** - The IFE Core Group (IFE-CG) is an established global interagency collaboration on infant and young child feeding in emergencies (IYCF-E), coordinated by ENN since 1999 and is the designated GTWG of the Alliance. There are currently 26 organisations and 10 individual experts registered as Core Group members. An active steering committee oversaw delivery of an ambitious prioritised workplan in 2021, including the development of a protocol for tracking, monitoring, and reporting on issues and challenges related to IYCF-E. Throughout 2021, the IFE CG released a series of six infographics on IYCF-E to help operationalise IYCF-E good practice and collaborated with Save the Children to develop and maintain an online platform, the IYCF-E Hub, to help facilitate more effective storage, classification, and dissemination of curated IYCF-E resources. Reflecting the attention to uptake and dissemination of critical resources, the development of an IFE CG communications and advocacy strategy is now underway.
- **Food systems / N4G – ‘Wasting Reset’ - 2021** was an important year of action for nutrition, with two global summits; the first ever UN-FSS held in September and the third N4G Summit held in December. Despite little progress being made in reducing wasting over the past 10 years and the fact that wasting is the most visible sign of hunger, in the build-up to the UN-FSS, none of the ideas (‘gamechangers’) put forward under Action Track 1 (AT1, zero hunger) to foster solutions for these global challenges tackled the issue of wasting. In April, ENN was approached to help initiate and formally facilitate a process for a “wasting reset”: of thinking, funding and practice on childhood wasting. The fact that we were approached to take on this work reflects the trust and respect that ENN is held in, particularly for convening and facilitating consensus and commitments. To take rapid action on this request, we re-prioritised several projects planned for 2021. ENN acted as facilitator of a large multistakeholder effort, coordinating representatives from 50 different organisations. We first set up six working groups to discuss and reach consensus across six areas critical for the prevention, early detection, and treatment for child wasting: financing, advocacy, treatment scale up, prevention, nutritional products and policies and guidelines. Co-chairs from multiple agencies were identified and a short brief produced from each group outlining agreed actions and subsequently prioritising two from each group. In July, ENN synthesised the briefs into one overall document, which formed the basis of the subsequent ‘Call to Action’ that was launched at an official N4G side event in December and signed by more than 30 organisations from government, civil society, UN, donor and academia.

The overall aim of the reset was to accelerate, strengthen and widen collective efforts for a significant reduction in wasting, building on the UN joint Global Action Plan (GAP) for Child Wasting, various Country Road Maps, and many other existing initiatives. To achieve these aims, we ran a series of public events, throughout the process, and hosted a parallel session at the pre-summit of the Food Systems Summit in July. Aiming to translate and elevate the technical actions agreed to by the working groups to higher political levels, in September we hosted a high-level Round Table discussion. The event comprised of selected nutrition actors and champions including Ministers and high-ranking officials from Pakistan, Sierra Leone, India and Ethiopia, and a representative from Japan’s Ministry of Foreign Affairs. We worked very closely with many of our key donors, and we are grateful to Irish Aid who provided substantial support for this multistakeholder effort.

- **Sector Leadership** - During 2021, ENN continued to maximise opportunities for proactive and strategic engagement in, and contribution to, thought leadership within the sector. Some of our contributions have been described in other areas of this report, including the UN-FSS and N4G – ‘Wasting Reset’ work, and the IFE Core Group (IFE-CG). We also took an active role in the planning and steering committee of the Community-based Management of Acute Malnutrition (CMAM) conference, funded by Ireland, entitled ‘[CMAM 20 Years On: Going to Scale in Fragile Contexts](#)’. This event marked the 20th anniversary of the first CMAM pilot which signalled a huge leap forward in the detection and treatment of child wasting and nutritional oedema and for child survival. We also ensured that government colleagues were able to present at the meeting. We developed a background paper, ‘Enablers and Barriers to Scale-up of Severe Wasting Treatment’ along with four case studies.

## PRACTITIONER-LED KNOWLEDGE CAPTURE, CURATION, AND EXCHANGE

- **FEX** - Field Exchange is ENN's flagship print and online publication, a critical means for practitioners and researchers to exchange learning by and with practitioners worldwide. Through FEX, we identify critical learning, innovations and gaps that inform our priority workstreams and global policy, priorities, and guidance.

In 2021 ENN published three print and online editions; FEX 64, 65 and 66. A range of FEX digest articles were produced to support readers at the country level and short video presentations were developed for each edition to assist with navigation of the content. FEX content accounts for approximately 50% of all ENN website visits and there were over 270,000 online views of FEX content over the year. In addition, 8,659 copies of FEX 65 and FEX 66 were disseminated in hard copy. We continued to take measures to reduce the cost and environmental impact of disseminating FEX in hard copy in 2021, with FEX 66 being the first edition produced in a standard A4 format, enabling cost savings in the design and production. The FEX team is examining ways to further facilitate the development and dissemination of more digital-only content in 2022.

The FEX special edition on the nutrition of school aged children (SAC) and adolescents featured articles from youth advocates and we ensured that youth representatives were on the steering group for the edition. The FEX team has continued to engage and actively pursue national and sub-national authorship, providing close and regular editorial support to practitioners. Through 2021, there has been a marked increase in government authors; in 2021, 17 FEX articles out of 54 had government co-authorship. The FEX team also provided editorial support in French which, together with translation of key content, has elevated the voice of those working in francophone contexts. The FEX team plans to use all learning from 2021 to develop a FEX strategy in 2022.

- **En-net** - Strong engagement has continued with our online technical forum, with contributions across a diverse range of nutrition themes, in both English and French and with online visits from over 150 countries. The en-net platform continued to be an integral resource for the Alliance as well as the wider international nutrition community. The discussions on the platform are collated to provide monthly information on technical areas of concern, emerging guidance and learning gaps at field level. This information is combined with material from other areas of the Alliance to identify priority learning and guidance needs. In addition, a deeper delve into en-net content was conducted for the Alliance, to provide a consolidated overview of ongoing technical needs and guidance gaps emerging over the last 2 years.
- **COVID-19** - Our COVID Learning Series project across 2021 captured detailed learning in an under-represented area via a series of short case studies on the role of non-nutrition/non-health entrepreneurs in strengthening the nutrition response/services within the pandemic. This year saw the establishment of the key informants and the drafting of the case studies, for launch in 2022.
- **Field Connections** – Over the last year we have made considerable efforts to deepen and broaden our networks at regional and country level through the Field Connections project. Within this project, a matrix of field contacts was developed, together with an internal brief to guide and harmonise ENN's connections with different entities at regional and country levels. Closer connections were made with several countries to delve more deeply into their needs and identify what ENN can do to support them. Specific attention to the way we are supporting the needs of these stakeholders has also been incorporated as a cross cutting aspect of all 2022 planning, budgeting, and project design. ENN has used the opportunity of monthly engagements at regional and country meetings to disseminate key information and gather stakeholder inputs, most specifically in relation to the Wasting Reset, COVID-19 learning series, N4G Summit, Wasting Prevention Brief, and FEX WaSt call for content. We also provided valuable inputs around localisation to the GNC overall Workplan and development of the new GNC Strategy (2022-2025).

## ARCHITECTURE AND SYSTEMS

- **Navigating data:** Our navigating data project was created in 2021 to help both those in our network and wider stakeholders to understand and more easily interpret the complex nutrition data they are exposed to, thus supporting informed decision making. Three topics were identified:
  1. Essentials of nutrition survey interpretation
  2. Importance of understanding seasonality and its impact on nutrition outcomes
  3. Unpacking global estimates of treatment coverage of severe wasting

Research was undertaken on these topics throughout the year and the findings compiled into a bite-size learning series. These guidance videos will be launched on ENN's media hub in early 2022.

- **WHO guidelines** - ENN continues to support WHO leadership and process in the development of normative guidance and related initiatives. ENN is a WHO Observer to an extensive update of guidelines to prevent and treat wasting in children. ENN was commissioned to undertake one of four scoping reviews (see MAMI, above) and contributed evidence to the remaining three. In November 2021, ENN facilitated a well-attended and appreciated webinar with WHO and UNICEF on the wasting guidelines development process and progress, building on an earlier webinar similarly convened in 2020.

ENN is a member of a WHO technical advisory group to generate evidence through pooled data analysis on how best to identify infants and children who are most at risk of death, and an advisory group supporting WHO to develop a mobile application for community health workers in humanitarian contexts. ENN participated as a WHO Observer in the Ready-to-Use Therapeutic Food (RUTF) technical consultation in November 2021.

Through the last quarter of 2021, ENN facilitated the development of an Advisory Group, co-chaired by WHO and UNICEF and coordinated by ENN, to develop implementation guidance to support implementation of the wasting guidelines and to meet additional operational needs.

- **National & academic mapping** - In response to ENN's strategic commitment to strengthen collaboration with countries most affected by undernutrition, this year we embarked on an academic and network mapping exercise to identify relevant networks and research institutions across LMICs that ENN and our partners could further engage with. A 'living' database of potential research partners has been developed to help guide entry points for closer collaboration across the global nutrition community. This output also ties in with ENN's Field Connections work. In addition, ENN produced a 'Research Partner Brief', to be published in early 2022, detailing ways in which we can collaborate with research organisations and communities, particularly with stakeholders in LMICs.

## MONITORING AND EVALUATION

During 2021, we reviewed our results monitoring framework, both to examine our output and impact indicators for established and emerging projects and workstreams and to bring these to closer alignment and consistency across our wider portfolio. We continue to invest in applying recommendations from our [external evaluation](#), the full report of which was published in March 2021.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

ENN is a UK-registered charity (Charity Registration Number: 1115156) governed by a Board of Trustees. During FY21, the Board was comprised of 11 trustees who met regularly throughout the year, with full board meetings on a quarterly basis. The Board had three sub-committees, one covering HR, Security & Safeguarding, one covering Technical issues and the other Finance & Risk, all of which met regularly.

Trustees during 2021:

- Dr Graham MacKay (Chair)
- Marie McGrath (Also ENN Director)
- Dr Bruce Laurence (Security and Safeguarding Officer)
- Nigel Milway
- Dr Jane Cocking
- Dr Ferew Lemma
- Dr Patrick Webb
- Harish Jani (Treasurer)
- Carol Morgan
- Sophie Healy-Thow
- Megan Howe

Subsequent to the financial year end, two trustee departures were confirmed as follows:

- Nigel Milway – Resigned January 2022
- Dr Ferew Lemma – Deceased December 2021

### Management Team

ENN was managed by a Management Team of four Directors, who met regularly (largely virtually during the year) and oversaw all technical and operational aspects of ENN's work.

Management Team during 2021:

- Rebecca Lewin, Operations and Finance Director (also Company Secretary, Data Protection Officer, Safeguarding and Security Officer)
- Marie McGrath, Technical Director
- Emily Mates, Technical Director
- Tanya Khara, Technical Director

Subsequent to the financial year end, two Director departures were confirmed as follows:

- Emily Mates – July 2022
- Rebecca Lewin – June 2022 (Officer as above)

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

Funding during the period is outlined in section 13 of the financial statements, with a total of GBP £1,455,594 received in restricted funds from key partners including Irish Aid, ECF, BHA (formerly OFDA) and UNICEF. Income this year compares to £1,285,124 in 2020/21, an increase of £170,470. The total funds balance (Restricted Fund and Unrestricted Reserves) at FY end is £580,715 (2020/21: £442,858). The cash balance at the end amounted to £389,677 (2020/21: £535,198).

### Going Concern

The trustees recognise that there remains significant uncertainty in the external environment which may yet impact the charity in future years. The Board and Management team regularly discuss and assess the evolving risk and are ready to work flexibly and adaptively to enable the important and valuable work of the charity to continue. ENN is continuing to build its reserves well and maintains a committed portfolio of funders, with a multiyear pipeline sufficient to support core activities into the next two financial years. We are also continuing to positively explore diversifying our donor portfolio further and are presently discussing several new strategic partnerships. There continues to be a rigorous cost and income analysis undertaken on all areas of work to ensure viability for the duration of a project, as well as key controls on project spend, with a low risk tolerance on unrecoverable project overspends. The fixed costs of the organisation also remain very low. Based on this, the trustees, whilst accepting there are concerns for all charities in the current economic environment and in the context of the global COVID-19 pandemic, do not believe these present a material uncertainty to ENN as a going concern.

### Human Resources

The COVID-19 pandemic continued to present challenges during the year, however, the ENN team has continued to collaborate, communicate, and deliver on our project portfolio. As well as our staff, we engaged a significant number of experienced specialist consultants on our projects. ENN is highly committed to equality, diversity, and inclusion, to enabling and promoting flexible working for our staff, and to supporting continued professional development. Over the year we have further enhanced our technical and operational capacity, with the recruitment of several new staff. We have also invested in staff development, supporting the development of people management skills amongst other areas, and have made increased investments in wellbeing and employee engagement.

### Volunteers

During 2021 ENN engaged one volunteer in support of the celebration of our 25<sup>th</sup> anniversary.

### Premises

ENN continued to maintain our office during this period in Kidlington, Oxfordshire. As a result of the COVID-19 pandemic, staff primarily worked remotely, with a phased return to the office after the lockdown in late 2021.

## RESERVES POLICY

The reserves in ENN are made up solely of unrestricted funds. ENN holds restricted funds but these are all tied to the specific terms of the grants, contracts or agreements with our funders. The unrestricted reserves are made up as follows:

- **Protected Reserves of £260,000:** this level is to be reassessed annually by the Finance Sub-Committee according to wind-down cost variations and must be sufficient to cover the non-recoverable costs for eligible

project work prior to closure, 3 months of operating costs and 3 months of critical staff costs, statutory redundancy payments, and a provision for other liabilities such as final rent and dilapidations.

- **Investment Reserves of £100,000:** this level is to be reassessed annually (or more frequently as needed), based on the financial performance of the preceding year and any other significant changes. The level of the Investment Reserve will always be capped at a threshold which will not impact the Protected Reserves requirement. The investment reserve requirement for utilisation in a given FY is submitted to the Board by the Management Team to accompany the Annual Budget.

The ENN Management Team will review individual project requirements from the Investment Reserve against set criteria, including alignment to strategy, impact, potential to secure future funding, relative contribution compared to annual budget, risk, brand criticality, and relevant cost reduction / optimisation efforts.

The total Investment Reserve utilisation requirement for a given FY cannot exceed the projected fund balance at the end of the prior year less the Protected Reserve.

The ENN Management Team will aim to replenish the Investment Reserve within 3 years of utilisation, up to or exceeding its previous level.

The Reserves Policy and ENN's compliance with it are discussed at each trustee meeting and reviewed annually.

## RISK MANAGEMENT

ENN's Management Team and Board of Trustees continued to manage, and oversee, risk throughout the year and ensure the organisation was well managed. This included a detailed review of organisational Risk Appetite (October Board meeting), enabling risk decision making to be more consistently guided going forward. In addition, a number of policies were reviewed / established during the year including: Whistleblowing, Disciplinary and Capability, Grievance and Disputes, Anti-Bullying and Harassment, Exchange Rate Policy, Homeworking, Reward Policy, Absence Policy, Additional Paid Work Policy and Safeguarding. ENN's Delegation of Authority (DoA) was also reviewed during the period. ENN's internal controls saw substantial improvements during the year, with the transition to a new financial management system (iPlicit), transition of data to our SharePoint environment, and we will also soon be deploying an HR System during 2022. Combined, these systems and improvements to associated ways of working will enable ENN's team to make more real-time informed decisions and increase the efficiency and consistency of the control of risk.

## FUTURE PLANS

At the time of reporting, ENN are continuing our search for our first Chief Executive Officer (CEO), with intent to fill this position during 2022. Building on our substantial successes during 2021, we are already heavily engaged in new and continuing workstreams, including for example, plans to deliver special content on complementary feeding in emergencies in Issue 68 of Field Exchange, expanding our work on Women's and Adolescent Nutrition, and developing Phase 5 of our Wasting and Stunting work. We are looking to expand and diversify our research partnerships, and will continue to step up, lead and convene at key moments in the global nutrition calendar. Looking forward, we are excited to continue to develop our future strategic plans which will doubtless be shaped and informed by the growing uncertainty facing not only nutrition financing but broader global food systems.

Registered number: 04889844  
Charity number: 1115156



## **EMERGENCY NUTRITION NETWORK**

**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**Trustees**

Dr B E Laurence  
M McGrath  
N R P Milway (resigned 4 January 2022)  
A Taylor (resigned 15 April 2021)  
Dr. J M Cocking  
Dr. G MacKay, Chair  
Dr F L Feyissa (deceased 24 December 2021)  
Dr P J Webb (appointed 15 April 2021)  
H Jani, Treasurer (appointed 15 April 2021)  
M Howe (appointed 15 April 2021)  
C Morgan (appointed 2 July 2021)  
S Healy-Thow (appointed 2 July 2021)

**Company registered number** 04889844

**Charity registered number** 1115156

**Registered office** 2nd Floor - Marlborough House  
69 High Street  
Kidlington  
Oxfordshire  
OX5 2DN

**Independent auditors** Griffin Stone Moscrop & Co  
Chartered Accountants  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers** Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Ecology Building Society  
7 Belton Road  
Silsden  
Keighley  
BD20 0EE

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 13 July 2022

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the period ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
(CONTINUED)

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**Use of our report**

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

*GSM & Co*

**Griffin Stone Moscrop & Co**  
Chartered Accountants  
Statutory Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

Date: *13/7/2022*

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

	Note	Restricted funds Period ended 31 December 2021 £	Unrestricted funds Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £	Total funds Year ended 31 January 2021 £
<b>Income from:</b>					
Charitable activities	3	1,455,244	230	1,455,474	1,285,006
Investments	4	-	120	120	118
<b>Total income</b>		<b>1,455,244</b>	<b>350</b>	<b>1,455,594</b>	<b>1,285,124</b>
<b>Expenditure on:</b>					
Charitable activities		1,317,736	-	1,317,736	1,239,716
<b>Total expenditure</b>		<b>1,317,736</b>	<b>-</b>	<b>1,317,736</b>	<b>1,239,716</b>
<b>Net income</b>		<b>137,508</b>	<b>350</b>	<b>137,858</b>	<b>45,408</b>
Transfers between funds	12	(245,498)	245,498	-	-
<b>Net movement in funds</b>		<b>(107,990)</b>	<b>245,848</b>	<b>137,858</b>	<b>45,408</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		148,877	293,981	442,858	397,450
Net movement in funds		(107,990)	245,848	137,858	45,408
<b>Total funds carried forward</b>		<b>40,887</b>	<b>539,829</b>	<b>580,716</b>	<b>442,858</b>

The charity shortened the accounting period to 31 December 2021 so the current period figures above reflect an 11 month period of accounts compared to the year ended 31 January 2021.

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04889844**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	31 December 2021 £	31 January 2021 £
<b>Current assets</b>			
Debtors	9	256,165	310,536
Cash at bank and in hand		389,677	535,198
		<u>645,842</u>	<u>845,734</u>
Creditors: amounts falling due within one year	10	(65,126)	(402,876)
<b>Net current assets</b>		<b>580,716</b>	442,858
<b>Total assets less current liabilities</b>		<b>580,716</b>	442,858
<b>Total net assets</b>		<b>580,716</b>	442,858
<b>Charity funds</b>			
Restricted funds	12	40,887	148,877
Unrestricted funds	12	539,829	293,981
<b>Total funds</b>		<b>580,716</b>	442,858

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 13 July 2022

The notes on pages 11 to 24 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

	Period ended 31 December 2021 £	Year ended 31 January 2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (Note 14)	(145,641)	124,559
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	120	118
<b>Net cash provided by investing activities</b>	120	118
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the period</b>	<b>(145,521)</b>	<b>124,677</b>
Cash and cash equivalents at the beginning of the period	535,198	410,521
<b>Cash and cash equivalents at the end of the period</b>	<b>389,677</b>	<b>535,198</b>

The notes on pages 11 to 24 form part of these financial statements

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**1. General information**

Emergency Nutrition Network is a registered charity with the Charity Commission for England & Wales (charity number: 1115156) and a private company limited by guarantee, incorporated in England and Wales (company number: 04889844). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Nutrition Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

Cash at bank and 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.8 Financial instruments**

The 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.

**2.9 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the period.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from charitable activities**

	Restricted funds Period ended 31 December 2021 £	Unrestricted funds Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £
Income from charitable activities	1,455,244	230	<b>1,455,474</b>
	<u>1,455,244</u>	<u>230</u>	<u><b>1,455,474</b></u>
	1,284,980	26	1,285,006
	<u>1,284,980</u>	<u>26</u>	<u>1,285,006</u>

	Restricted funds Year ended 31 January 2021 £	Unrestricted funds Year ended 31 January 2021 £	Total funds Year ended 31 January 2021 £
Income from charitable activities	1,284,980	26	1,285,006
	<u>1,284,980</u>	<u>26</u>	<u>1,285,006</u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**4. Investment income**

	Unrestricted funds Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £
Investment income	120	120
	<u>120</u>	<u>120</u>

	Unrestricted funds Year ended 31 January 2021 £	Total funds Year ended 31 January 2021 £
Investment income	118	118
	<u>118</u>	<u>118</u>

**5. Analysis of expenditure by activities**

	Activities undertaken directly Period ended 31 December 2021 £	Support costs Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £
Charitable activities	1,017,354	300,382	1,317,736
	<u>1,017,354</u>	<u>300,382</u>	<u>1,317,736</u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**5. Analysis of expenditure by activities (continued)**

	Activities undertaken directly Year ended 31 January 2021 £	Support costs Year ended 31 January 2021 £	Total funds Year ended 31 January 2021 £
Charitable activities	914,177	325,539	1,239,716
	<u>914,177</u>	<u>325,539</u>	<u>1,239,716</u>

**Analysis of direct costs**

	Activities Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £
Staff costs	668,487	<b>668,487</b>
Travel & subsistence	5,549	<b>5,549</b>
Consultancy fees	271,685	<b>271,685</b>
Other charitable expenditure	49,210	<b>49,210</b>
Office costs	22,423	<b>22,423</b>
	<u>1,017,354</u>	<u><b>1,017,354</b></u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	Activities Year ended 31 January 2021 £	Total funds Year ended 31 January 2021 £
Staff costs	510,876	510,876
Travel & subsistence	12,271	12,271
Consultancy fees	354,981	354,981
Other charitable expenditure	36,049	36,049
	<u>914,177</u>	<u>914,177</u>

**Analysis of support costs**

	Activities Period ended 31 December 2021 £	Total funds Period ended 31 December 2021 £
Staff costs	208,564	208,564
Operating lease charges	12,341	12,341
Travel & subsistence	243	243
Office costs	54,854	54,854
Exchange rate variance	14,758	14,758
Consultancy	2,323	2,323
Governance costs	7,299	7,299
	<u>300,382</u>	<u>300,382</u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	Activities Year ended 31 January 2021 £	Total funds Year ended 31 January 2021 £
Staff costs	231,835	231,835
Operating lease charges	11,636	11,636
Travel & Subsistence	5	5
Office costs	51,966	51,966
Exchange rate variance	6,626	6,626
Consultancy	16,224	16,224
Governance costs	7,247	7,247
	<u>325,539</u>	<u>325,539</u>

**6. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £7,200 (2021 - £7,200).

**7. Staff costs**

	Period ended 31 December 2021 £	Year ended 31 January 2021 £
Wages and salaries	764,713	647,972
Social security costs	74,217	64,791
Contribution to defined contribution pension schemes	38,120	29,948
	<u>877,050</u>	<u>742,711</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**7. Staff costs (continued)**

The average number of persons employed by the Company during the period was as follows:

	Period ended 31 December 2021 No.	Year ended 31 January 2021 No.
Staff	<u>24</u>	<u>15</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Period ended 31 December 2021 No.	Year ended 31 January 2021 No.
In the band £60,001 - £70,000	<u>3</u>	<u>2</u>

The key management personnel of the charity consist of the board of trustees, the Operations and Finance Director and the Technical Directors. Total employee benefits paid to key management personnel during the year was £273,748 (2021 - £335,973).

**8. Trustees' remuneration and expenses**

During the period, one or more Trustees has been paid remuneration or has received other benefits from an employment with the company. This is in relation to their role as Technical Directors and is permitted by the governing document. The amounts paid are included within the above Key Management Personnel disclosure.

During the period ended 31 December 2021, no expenses were reimbursed or paid directly to any Trustee (2021 - no expenses were reimbursed or paid directly to any trustee).

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**9. Debtors**

	31 December 2021 £	31 January 2021 £
<b>Due within one year</b>		
Trade debtors	239,177	194,794
Other debtors	6,028	1,294
Prepayments and accrued income	10,960	114,448
	<u>256,165</u>	<u>310,536</u>

**10. Creditors: Amounts falling due within one year**

	31 December 2021 £	31 January 2021 £
Trade creditors	36,189	84,497
Other taxation and social security	21,029	16,280
Other creditors	-	6,063
Accruals and deferred income	7,908	296,036
	<u>65,126</u>	<u>402,876</u>

**11. Financial instruments**

	31 December 2021 £	31 January 2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	389,677	535,198

Financial assets measured at fair value through income and expenditure comprises cash at bank and in hand.

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**12. Statement of funds**

**Statement of funds - current period**

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
General Funds	293,981	350	-	245,498	539,829
<b>Restricted funds</b>					
Irish Aid	(38,211)	361,434	(343,228)	20,005	-
WHO	(17,240)	-	-	17,240	-
BHA	(186,277)	341,647	(338,124)	182,754	-
ECF STAG	234,945	484,290	(447,822)	(230,255)	41,158
ECF MAMI	30,208	83,578	(94,587)	(29,628)	(10,429)
UNICEF	(45,573)	109,297	(108,027)	44,303	-
LSHTM	(862)	25,919	(23,110)	(4,089)	(2,142)
Other restricted funds	171,887	49,079	37,162	(245,828)	12,300
	<u>148,877</u>	<u>1,455,244</u>	<u>(1,317,736)</u>	<u>(245,498)</u>	<u>40,887</u>
<b>Total of funds</b>	<u><u>442,858</u></u>	<u><u>1,455,594</u></u>	<u><u>(1,317,736)</u></u>	<u><u>-</u></u>	<u><u>580,716</u></u>

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**12. Statement of funds (continued)**

**Irish Aid**

Irish Aid continued to support ENN as part of a multi-year strategic partnership in several areas of technical focus including Management of At risk Mothers and Infants under 6 months (MAMI), Wasting and Stunting, Infant Feeding in Emergencies (IFE), and Adolescent Nutrition. As well as new projects initiated in 2021 including the COVID-19 Learning Series, work on WHO Guidelines, Maternal Nutrition, Climate Change, Gender & Agriculture, Field Connections, Navigating Data & Quality and National Academic Mapping.

IA also generously supported work on our ongoing production of our flagship publication Field Exchange, the facilitation of the technical forum en-net and dissemination of our products via our online platforms. Other workstreams were also supported including our leadership work in the sector and engagement in networks and forums, including the Food Systems and N4G summits and CMAM Conference. IA also supported us to mark ENN's 25th Birthday.

**Bureau for Humanitarian Assistance (BHA) [formerly the Office of U.S. Foreign Disaster Assistance (OFDA)]**

BHA continued to support the Wasting and Stunting project and our Infant Feeding in Emergencies work. BHA also supported ENN across several other projects during 2021 following a reallocation of funds after funding for the Community-based Management of Acute Malnutrition (CMAM) programme within which our Wasting and Stunting Study was located was cut as part of wider UK aid reforms in 2020. BHA provided support to Adolescent Nutrition, Maternal Nutrition and the Covid Learning Series as well as our Field Exchange publication.

**Eleanor Crook Foundation (ECF)**

ECF supported several ENN workstreams in 2021 through our strategic partnership and our earlier agreement including Adolescent Nutrition, Maternal Nutrition, Climate Change, Covid-19 Learning Series, Field Connections, Navigating Data and Quality, National Academic Mapping and WHO Guidelines. The strategic partnership grant continues until June 2023. As at the end of the financial year, there was a £41k fund balance which will be used during the final remaining months of the grant term.

ECF continued its support of the MAMI Global Network and for the MAMI RISE (Research, Innovate, Scale, Establish) project through a partnership with LSHTM. These are two separate grants and cash funds were received in arrears shortly after the year end date, resulting in a temporary deficit of £10k at 31 December 2021. ECF funding also supported ENN's leadership work in the sector and engagement in key networks and forums, including the Food Systems summits and CMAM Conference, Wasting and Stunting Technical Interest Group (WaSt TIG), and ENN's coordination of Global Technical Working Groups (GTWGs). ECF also supported the marking of ENN's 25th Birthday.

**UNICEF**

UNICEF supported ENN on a variety of projects during 2021, including the Global Nutrition Cluster – Technical Alliance (the Alliance), Adolescent Nutrition and our Infant Feeding in Emergencies work. UNICEF also provided support for our well-established mechanisms to support active learning and rapid dissemination, Field Exchange and en-net.

**Other restricted funds**

ENN received income against a number of other grants and agreements, as well as contributions from partners towards our activities during the year. These included contributions towards membership of the IFE Core Group as well as contributions towards the production and distribution costs of Field Exchange. Payments were received in advance in respect of two grants included in restricted income which resulted in a £12k fund balance at the year end date.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 31 December 2021 £	Unrestricted funds 31 December 2021 £	Total funds 31 December 2021 £
Current assets	106,013	539,829	645,842
Creditors due within one year	(65,126)	-	(65,126)
<b>Total</b>	<u>40,887</u>	<u>539,829</u>	<u>580,716</u>

**Analysis of net assets between funds - prior period**

	Restricted funds 31 January 2021 £	Unrestricted funds 31 January 2021 £	Total funds 31 January 2021 £
Current assets	551,753	293,980	845,733
Creditors due within one year	(402,876)	-	(402,876)
<b>Total</b>	<u>148,877</u>	<u>293,980</u>	<u>442,857</u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**14. Reconciliation of net movement in funds to net cash flow from operating activities**

	Period ended 31 December 2021 £	Year ended 31 January 2021 £
Net income for the period (as per Statement of Financial Activities)	137,858	45,408
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	(120)	(118)
Decrease in debtors	54,371	22,436
Increase/(decrease) in creditors	(337,750)	56,833
<b>Net cash provided by/(used in) operating activities</b>	<b>(145,641)</b>	<b>124,559</b>

**15. Analysis of cash and cash equivalents**

	31 December 2021 £	31 January 2021 £
Cash in hand	389,671	535,192
Notice deposits (less than 3 months)	6	6
<b>Total cash and cash equivalents</b>	<b>389,677</b>	<b>535,198</b>

**16. Analysis of changes in net debt**

	At 1 February 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	535,198	(145,521)	389,677
	<b>535,198</b>	<b>(145,521)</b>	<b>389,677</b>

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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**17. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £38,120 (2021 - £29,948). Amounts totalling £nil (2021 - £6,060) were payable to the fund at the balance sheet date.

**18. Operating lease commitments**

At 31 December 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	31 December 2021 £	31 January 2021 £
Not later than 1 year	10,000	10,000
Later than 1 year and not later than 5 years	219	9,370
	<u>10,219</u>	<u>19,370</u>

**19. Related party transactions**

During the year the charity incurred costs of £590 (PY - £3,400) in relation to IT support services provided by Lewin IT Solution, a business operated by the husband of Rebecca Lewin (Operations and Finance Director and part of the Key Management Personnel). No amounts were outstanding at the balance sheet date.

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the period ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
(CONTINUED)

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Use of our report**

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

*GSM & Co*

**Griffin Stone Moscrop & Co**  
Chartered Accountants  
Statutory Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

Date: *13/7/2022*

**EMERGENCY NUTRITION NETWORK**

England & Wales - Charity number 1115156

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# Accounts

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# **EMERGENCY NUTRITION NETWORK**

**(A company limited by guarantee)**

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2021**



## *Emergency Nutrition Network Trustees Report FY20-21*

Emergency Nutrition Network's (ENN) Board of Trustees are pleased to present their annual report, and the audited consolidated financial statements of ENN for the period **1<sup>st</sup> February 2020 to 31<sup>st</sup> January 2021**.

The Trustees declare that, in carrying out their duties and in preparing this report, they have had due regards to the guidance issued by the Charity Commission on public benefit.

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### **MESSAGE FROM THE BOARD**

In the final year of our five-year strategy (2016-2021), ENN has continued our work to enhance the effectiveness of nutrition policy and programming by improving knowledge, stimulating learning, building evidence and providing support and encouragement to practitioners and decision-makers involved in nutrition and related interventions around the world.

This has been a busy and productive year, with a broad portfolio of work, and significant work continuing to expand our internal capacity to meet demand. In the backdrop of a globally and locally disruptive pandemic, our work, and ways of working, have been challenged and stretched and the team has risen to the occasion well, taking on significant new areas of work and asks from our networks. The onset of the COVID-19 pandemic in March 2020 saw us step up our response across our workstreams to meet the surge in demand for up-to-date resources and learning on COVID-19 and nutrition programming, as well as increased coordination roles. To ensure our networks of practitioners were able to access the latest evidence, research and knowledge on nutrition and COVID-19, we successfully adapted and diversified some of our key areas of work, including: Field Exchange (FEX), En-net, Management of small and nutritionally at risk infants under 6 months and their mothers (MAMI), Infant Feeding and Emergencies (IFE) and our work in the Global Nutrition Cluster -Technical Alliance (GNC-TA) and Global Thematic Working Groups (GTWGs), to continue to meet this changing and evolving need through the year.

As our strategic period drew to a close, we commissioned a detailed external evaluation of our work and our impact during the period which highlighted some key achievements and rich perspectives on ENN's value which we can take pride in and continue to strengthen. Notably, the evaluation also brought insights to help shape and inform our future direction and plans, which are now feeding into the development of our Interim Strategy.

The Board congratulate the ENN team on a challenging but unwaveringly productive year and are pleased to share a number of achievements from the year below.

### **KEY HIGHLIGHTS FROM 2020-2021**

- **COVID-19 response:** In a period of global insecurity and uncertainty, ENN successfully stepped up in its role as a key partner in the sector, by adapting its work to address the increase in demand from practitioners. These adaptations included rapidly creating special space and platforms online, such as expedited online publication of FEX articles, a dedicated section on En-net for COVID-19 and programming and a COVID-19 resource library on our website. We also played a key role in supporting, identifying and appraising the development of COVID-19 specific technical guidance and resources. We further stepped up our role in the GNC-TA and associated GTWGs, responding to increased demands.
- **Special edition of Field Exchange on Child Wasting in South Asia:** The much anticipated Special Edition of FEX (Issue 63) on Child Wasting in South Asia was published in October 2020, developed in partnership with the UNICEF Regional Office for South Asia (ROSA). Around 5000 digital copies of this issue were targeted to contacts

across the South Asia region and UNICEF disseminated copies to their country offices within the South Asia region and to nutrition staff globally.

- **Establishing the MAMI Global Network:** In 2020 the MAMI Special Interest Group (MAMI SIG) was successfully scaled up to form the MAMI Global Network (MAMI GN) and our MAMI GN Co-ordinator was successfully appointed, enabling expansion of the network and the development of a MAMI vision, strategy, and comprehensive work plan.
- ENN's work in **Wasting and Stunting (WaSt)** has continued to support the building of evidence and research in this area, with several significant publications during the year. Peer review publication work for the WaSt Systematic Literature Review was considerable, and work on an accompanying technical brief, and the first publication of the sex differences review was accepted and published by the BMJ Global Health Journal in December 2020.
- The **Adolescent Nutrition Mapping Survey** on global adolescent nutritional status, policy, and interventions, was completed, highlighting current nutrition-related policy documents, research initiatives, and programme interventions targeting adolescents and/or school age children.

## KNOWLEDGE MANAGEMENT & LEARNING

Our flagship publication, **Field Exchange**, saw the release of its 62<sup>nd</sup>, 63<sup>rd</sup> and 64<sup>th</sup> editions: two general editions (FEX 62 and 64), and FEX 63 was a special edition on Child Wasting in South Asia. This was a milestone in our aim of more closely aligning the content of FEX with the needs of programmers, policy makers and researchers and amplifying regional voices to reach global audiences. In total **21,855 online and print copies were distributed to more than 120 countries**. FEX also continued to prove to be an important resource for sharing learning and experience between UN agencies, non-governmental organizations, and government staff engaged in nutrition interventions, particularly in the context of COVID-19. Four articles on COVID-19 published in FEX 64 coupled with expedited online publication helped to capture and rapidly disseminate practice innovation as programmers responded to service disruption, so that important lessons could be disseminated as quickly as possible.

Two issues of **Nutrition Exchange (NEX)** were developed and disseminated this year, NEX 13 and NEX 14. NEX 13 was a special edition of NEX following the SUN Movement Global Gathering. NEX 14 featured nine articles from six countries (Afghanistan, Bangladesh, Bhutan, India, Nepal, and Pakistan), written by government staff and development partners, including United Nations Children's Fund (UNICEF), World Food Programme (WFP), Alive and Thrive and Helen Keller International (HKI).

Online, **en-net** continued to support field practitioners this year seeking urgent technical advice on a broad range of nutrition issues. In 2020, there was a considerable surge in reach and demand for the service with a 20% increase in page views, increasing from 143,572 in 2019, to **172,374 page views in 2020**. This year also saw a **65% increase in usage of the French en-net site**, which we hope will continue to increase in the year to come.

ENN continued and expanded our role as lead partner on knowledge management in the **GNC-TA**. The GNC-TA was formally launched in late 2020, led by UNICEF with World Vision International (WVI) as co-lead. ENN sits on the leadership for the GNC-TA, co-chairs the global thematic working group (GTWG) on wasting and is chair of the IFE Core Group that is also designated a GTWG. During 2020 ENN progressed work on the processes for identifying and responding to ongoing technical needs, developing specific technical learning pieces, and supported monitoring and reporting on activities. ENN was instrumental in responding to an escalation in urgent programming questions relating to COVID-19, leveraging en-net, our leadership role in the GNC-TA, our in-house technical expertise and expert networks to facilitate development of rapid interim guidance with UNICEF, World Health Organisation (WHO), WFP, Non-Government Organisations (NGOs) and experts.

## TECHNICAL NETWORKS AND SECTOR ENGAGEMENT

During 2020-2021, we are pleased to have continued to convene a number of technical working groups and special interest groups facilitating and brokering technical developments, evidence generation and collaboration across policy-makers, researchers and programmers.

The **Infant Feeding in Emergencies (IFE) Core Group**, continues to support the development of policy guidance and capacity building tools, capturing, and learning from what happens in emergency responses regarding infant and young child feeding and promoting policy and practice change in the context of emergency preparedness and response. Specific achievements this year included: setting up a **Programming Adaptation Team (PAT)** to support nutrition practitioners in adapting infant feeding programming in the context of COVID-19, organising a series of webinars to share information and learning related to the nutrition programming adaptations in the context of the pandemic and supporting the development of tools and technical guidance on infant and young child feeding (IYCF) and COVID-19.

We continue to coordinate the **WaSt Technical Interest Group (WaSt TiG)**: a group of over 40 international experts in child growth, nutrition, and epidemiology. Our role focuses on driving the agenda, supporting the formation of dedicated sub-working groups (SWGs), and ensuring everyone is aware of developments and new information through quarterly WaSt TIG updates. Several new members joined the WaSt TIG this year and following finalisation of the 2020-2022 workplan, the WaSt coordinators and support team set priorities and timelines for the work agreed by the WaSt TIG.

During this period, the **Management of at-risk Mothers and Infants under six months Global Network (MAMI GN)**, formerly the MAMI Special Interest Group, has continued to successfully bring global attention to a neglected and significant burden worldwide, contributing to normative policy development, building evidence, and prompting innovation in practice. Funding secured from the Eleanor Crook Foundation (ECF) mid-year enabled a scale up of the MAMI SIG into the MAMI Global Network, with appointment of the first MAMI Global Network Coordinator in September 2020 to drive this work forward. New governance structures and ways of working were established and the first MAMI Global Network 5-year strategy initiated (released mid 2021). Through 2020, an update of the C-MAMI Tool, a key resource to support practitioners to manage small and nutritionally at risk infants under 6 months and their mothers, was led by ENN. Reconfigured as a **MAMI Care Pathway Package**, expert working groups have worked with us to develop an integrated care model that will be launched later in 2021. In July 2020, ENN was commissioned by the WHO to undertake a scoping review on growth failure in infants under six months to as part of WHO's update of guidelines on wasting management; this evidence was presented to the Guideline Development Group and has informed systematic reviews that will be commissioned by the WHO in 2021. Several ENN authored peer review publications in 2020 have further strengthened the evidence base to inform practice. Throughout the year, ENN also continued to partner with LSHTM, Jimma University and GOAL Ethiopia on formative research, leading on the process evaluation that accompanies a randomised controlled trial on the MAMI Care Pathway in Ethiopia.

We also continue to co-ordinate the **Adolescent Nutrition Special Interest Group** identifying emerging research and operational experiences, and disseminate data and knowledge from practitioners working with an adolescent nutrition perspective. Membership continued to grow throughout the year, with approximately 70 members by December 2020. A key output of the year was the Adolescent Nutrition Mapping Survey on global adolescent nutritional status, policy, and interventions, which identified current nutrition-related policy documents, research initiatives, and programme interventions targeting adolescents and/or school age children.

## SECTOR ENGAGEMENT

This year, we have continued to maximise opportunities for proactive and strategic engagement in, and contribution to, sector thought-partnering. This engagement is grounded in the critical work that ENN undertakes to identify gaps and under-researched aspects of nutrition programming, as well as active participation in a range of technical and coordination fora, working groups and key events at the national, regional, and global levels.

Our leadership and coordination roles in the MAMI GN, IFE Core Group, WaSt TIG, Adolescent Nutrition Special Interest Group, and various technical and coordination fora, working groups and key events have continued to support dialogue, engagement and the capture, curation and dissemination of knowledge at national, regional and global levels. We also contributed to WHO guideline reviews and associated processes and participated in the development of derivative guidance on Ready to Use Therapeutic Foods (RUTF). We remained a member of the Council for Research and Technical Advice on Acute Malnutrition (CORTASAM) of the No Wasted Lives (NWL) Initiative and began preparation for our partnering role with Concern Worldwide in the 2021 CMAM conference. Furthermore, our role within the GNC-TA leadership team and as leader of the GNC-TA's Thought Leadership pillar, has continued and expanded. This year we

produced a report on *'Enablers and Barriers to scale up of treatment for severe wasting'*, a Ready-to-Use Therapeutic Food (RUTF Scoping Study), a Case Study on Zambia's 1,000 Most Critical Days Programme and were part of a supporting author group with revisions of a paper in a Lancet series on conflict and health.

We have also continued to engage effectively and thoughtfully behind the scenes, playing an important role in brokering and influencing in sometimes sensitive areas. One example in this area in 2020 was to contribute in multiple ways and avenues to the process of the United Nations GAP on Child Wasting: Framework for Action (launched in June 2020).

## RESEARCH AND EVIDENCE

As outlined in our strategy, ENN believes that policy and practice can, and should be, informed by evidence and experience. Where this exists, ENN seeks to share the learning from this evidence and experience; where it is missing, ENN advocates for it to be developed or directly supports, and often brokers, this development. During the last year ENN's projects such as: **'Food Systems, State of Play study'**, **Review of the evidence of impact for multi-sectoral nutrition programmes, WHO Guideline development on growth failure in infants under six months**, have worked to produce case studies, literature, and synthesis reports to inform decision and policy making within the sector.

We continued to develop our evidence base and research priorities around WaSt and Adolescent Nutrition. The WaSt systematic Literature Review findings were presented and discussed and the paper near finalised by the end of the year, our paper on sex differences *'Boys are more likely to be undernourished than girls: A systematic review and meta-analysis of sex differences in undernutrition'*, was submitted to and published by the British Medical Journal (BMJ) on Global Health in December 2020. Work also began in late 2020 on the extended mortality analysis which will focus on the implications of age, sex and geographical region, on the prediction of mortality.

The adolescent nutrition mapping exercise, which aimed to identify current nutrition-related policy documents, research initiatives, and programme interventions targeting adolescents and/or school age children, was one of our key outputs this year. Phase 2 of the mapping exercise was commenced with further analysis of Demographic and Health Survey datasets of nutritional status of adolescents. Building on some recent work by Benedict et al (2017), ENN found 8 DHS surveys that had been conducted since 2017 and reanalysed this data. Benedict agreed to ENN conducting further analysis of her datasets, to provide a comprehensive overview of nutritional trends of 15-19 year olds. This paper is currently being finalised and is expected to be submitted for peer review publication in early 2021.

Through the year, we have also produced many reports, publications, and briefs, which are all available at <https://www.ennonline.net/ourwork/publications>. Collaborative outputs, such as peer review publications, can be accessed under the relevant topic areas on our website.

## MONITORING AND EVALUATION

2020 saw the end of ENN's five-year strategic period (2016-2020) and an external evaluation of this period was commissioned. This report is based on interviews with a selection of key external stakeholders, complemented by discussions and information provided from ENN itself. Details of the full report can be found at: <https://www.ennonline.net/ennexternalevaluation>.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

ENN is a UK-registered charity (Charity Registration Number: 1115156) governed by a Board of Trustees. At the end of FY2020-21, the Board comprised 6 trustees and met regularly throughout the year, with full board meetings on a quarterly basis. The Board had two sub-committees, one covering HR, Security & Safeguarding and the other Finance & Risk, both of which met regularly.

Trustees during 2020/21:

- Graham MacKay (Chair)
- Marie McGrath (Also ENN Director, also Secretary)
- Dr Bruce Laurence
- Nigel Milway
- Dr Jane Cocking
- Dr Ferew Lemma
- Jeremy Shoham – Resigned June 2020
- Anna Taylor OBE

Subsequent to the financial year end, one trustee resignation and five further trustee appointments have been confirmed as follows:

- Anna Taylor OBE – Resigned April 2021
- Dr Patrick Webb – Appointed April 2021
- Hari Jani – Appointed April 2021
- Megan Howe - Appointed April 2021
- Carol Morgan – Appointed July 2021
- Sophie Healy-Thow – Appointed July 2021

### Management Team

ENN was managed by a Management Team of four Directors, who met regularly (largely virtually during the year) and oversaw all technical and operational aspects of ENN's work.

Management Team during 2020/21

- Rebecca Lewin, Operations and Finance Director (*also Company Secretary, also Data Officer*)
- Marie McGrath, Technical Director
- Emily Mates, Technical Director
- Tanya Khara, Technical Director

As previously reported, at the start of the financial year, two Directors resigned from their positions at ENN as follows:

- Carmel Dolan – Resigned Feb 2020
- Jeremy Shoham – Resigned April 2020

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

For the year 2020-2021, ENN has successfully maintained and developed funding streams and have been generously supported by a range of institutional donors (including the Irish and US governments), charitable foundations (including the Eleanor Crook Foundation and the Waterloo Foundation), as well as UN agencies and INGOs. Although competition for grant funding continues to provide challenges, the relationship with key stakeholders is strong, and discussion relating to both strategic and more projectised funding remains positive. ENN continues to hold multi-year strategic grants with several donors, and we continue to actively look to diversify potential funding sources for future years.

Funding during the period is outlined in section 13 of the financial statements, with a total of **GBP £1,285,124** secured in restricted funds from key partners including Irish Aid, ECF, BHA (formerly OFDA), UNICEF and the UKFCDO (Foreign, Commonwealth & Development Office, (formerly DFID). This figure is net of non-cash movements including both accrued and significant amounts of deferred income. Income this year compares to £1,378,832 in 2019/20, a reduction of £93,708. The total funds balance (Restricted Fund and Unrestricted Reserves) at FY end is £442,858 (2019: £397,450). The cash balance at the end amounted to £535,198 (2019: £410,520).

### Going Concern

The trustees recognise that there continues to be significant uncertainty in the external environment which may yet impact the charity in future years. The Board and Management team are regularly discussing and assessing the evolving risk and are ready to work flexibly and adaptively to enable to the important and valuable work of the charity to continue. ENN is currently building its reserves and still has a consistent and committed portfolio of donors. We are also continuing to positively explore diversifying our current donor portfolio further and are presently discussing several new strategic partnerships. There continues to be a rigorous cost and income analysis undertaken on all areas of work to ensure viability for the duration of a project, as well as key controls on project spend, with a low risk tolerance on unrecoverable project overspends. The fixed costs of the organisation also remain very low. Based on this, the trustees, whilst accepting there are concerns for all charities in the current economic environment and following the global COVID-19 pandemic, do not believe these present a material uncertainty to ENN as a going concern.

### Human Resources

Despite ongoing challenges due to the COVID-19 pandemic, the ENN team has continued to collaborate, communicate, and deliver on the majority of our project portfolio. As well as our staff, we engage a significant number of experienced specialist consultants on our projects. ENN is highly committed to diversity and inclusion, to enabling and promoting flexible working for our staff, and to supporting continued professional development. Over the year we have enhanced

our technical, operational and governance capacity, with the recruitment of new staff and by significantly expanding the capacity of the Board of Trustees.

### Volunteers

ENN engaged a small number of volunteers during this financial year, who volunteered services such as IT Support, Conferencing Support and Administrative Support.

### Premises

ENN continued to maintain our office during this period in Kidlington, Oxfordshire. As a result of the COVID-19 pandemic, staff have primarily been working remotely, with a phased return to the office underway in line with UK Government Guidance at the time of writing.

## RESERVES POLICY

ENN keeps reserves funds to fulfil two key functions:

- to act as emergency backup to fund ENN core activities in the event of recurrent funding not being secured that would otherwise fund those core activities
- to ensure cash flow where funds had been committed but not yet received from funders.

ENN operates a core budget that is funded from the cost recovery of its various grants and contracts. This performs two functions:

- to act as a baseline budget that is used to pay for costs that are not directly chargeable against grants or contracts.
- for temporary allocation of staff costs that are not being recharged.

The reserves in ENN are made up solely of unrestricted funds. ENN holds restricted funds but these are all tied to the specific terms of the contracts or grants. So, while restricted funds contribute to the cash level in the organisation they do not form part of the reserve. The unrestricted reserves are made up as follows:

- Six months of core budget to ensure there is sufficient cover for gaps in funding and to make sure there are sufficient time and funds to manage down any closure of work or programme.
- An additional unrestricted amount of up to £100,000 as a contingency amount to insure against potential unforeseen losses such as foreign currency exchange rate variances or one-off purchases.

The Reserves Policy and ENN's compliance to it are discussed at each trustee meeting and reviewed annually.

Note for FY2021-22: While the goal is to secure a core budget reserve of 6 months, this will be grown over time. The target reserves level for FY2021-22 is 3 months of core budget plus £100k.

## RISK MANAGEMENT

As part of ENN ongoing Risk Management strategy, new policies have been introduced and existing policies updated and signed off by the Trustees, including: Safeguarding and Prevention of Sexual Exploitation and Abuse Policy, Data Protection Policy, COVID-19 Travel Risk Position, Reserves Policy. ENN's Management Team and Board of Trustees continued to manage risk throughout the year, identifying and mitigating Technical, Operational and Strategic Risks effectively.

## FUTURE PLANS

As we embark on the development of our Interim Strategy, we are also have plans to continue to increase our internal capacity, including our search for a Communications and Marketing Manager and our first Chief Executive Officer. We plan to make significant improvements to our systems in the subsequent year, including the implementation of a new Finance system, an HR system and the deployment of SharePoint to replace our current secure filing and Dropbox systems. We have plans to overhaul the ENN and en-net websites to improve our access, reach, usability and, ultimately, drive more impact with our work.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 JANUARY 2021**

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Dr B E Laurence  
M McGrath  
N R P Milway  
A Taylor (resigned 15 April 2021)  
Dr. J M Cocking  
Dr. G MacKay, Chair  
Dr F L Feyissa  
Dr P J Webb (appointed 15 April 2021)  
H Jani, Treasurer (appointed 15 April 2021)  
M Howe (appointed 15 April 2021)  
C Morgan (appointed 2 July 2021)  
S Healy-Thow (appointed 2 July 2021)

**Company registered  
number**

04889844

**Charity registered  
number**

1115156

**Registered office**

2nd Floor - Marlborough House  
69 High Street  
Kidlington  
Oxfordshire  
OX5 2DN

**Independent auditors**

Griffin Stone Moscrop & Co  
Chartered Accountants  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

**Bankers**

Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Ecology Building Society  
7 Belton Road  
Silsden  
Keighley  
BD20 0EE

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**EMERGENCY NUTRITION NETWORK**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 1 October 2021

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**

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**Opinion**

We have audited the financial statements of Emergency Nutrition Network (the 'charitable company') for the year ended 31 January 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2021 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

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**EMERGENCY NUTRITION NETWORK**  
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**EMERGENCY NUTRITION NETWORK**  
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

- carrying out substantive checking to supporting documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the SOFA does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the balance sheet date.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK**  
**(CONTINUED)**

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**Use of our report**

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

**Griffin Stone Moscrop & Co**  
Chartered Accountants  
Statutory Auditors  
21-27 Lamb's Conduit Street

London  
WC1N 3GS

Date:

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 JANUARY 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Charitable activities	3	1,284,980	26	1,285,006	1,378,490
Investments	4	-	118	118	342
<b>Total income</b>		<b>1,284,980</b>	<b>144</b>	<b>1,285,124</b>	<b>1,378,832</b>
<b>Expenditure on:</b>					
Charitable activities		1,239,716	-	1,239,716	1,341,964
<b>Total expenditure</b>		<b>1,239,716</b>	<b>-</b>	<b>1,239,716</b>	<b>1,341,964</b>
<b>Net income</b>					
Transfers between funds	12	45,264 (45,264)	144 45,264	45,408 -	36,868 -
<b>Net movement in funds</b>		<b>-</b>	<b>45,408</b>	<b>45,408</b>	<b>36,868</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		148,878	248,572	397,450	360,582
Net movement in funds		-	45,408	45,408	36,868
<b>Total funds carried forward</b>		<b>148,878</b>	<b>293,980</b>	<b>442,858</b>	<b>397,450</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04889844**

**BALANCE SHEET**  
**AS AT 31 JANUARY 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	9	310,536	332,972
Cash at bank and in hand		535,198	410,520
		<u>845,734</u>	<u>743,492</u>
Creditors: amounts falling due within one year	10	(402,876)	(346,042)
<b>Net current assets</b>		<u>442,858</u>	397,450
<b>Total assets less current liabilities</b>		<u>442,858</u>	<u>397,450</u>
<b>Total net assets</b>		<u><u>442,858</u></u>	<u><u>397,450</u></u>
<b>Charity funds</b>			
Restricted funds	12	148,878	148,878
Unrestricted funds	12	293,980	248,572
<b>Total funds</b>		<u><u>442,858</u></u>	<u><u>397,450</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**H Jani**  
Treasurer



.....  
**Dr. G MacKay**  
Chair

Date: 1 October 2021

The notes on pages 11 to 23 form part of these financial statements.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	124,559	277,989
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	118	342
<b>Net cash provided by investing activities</b>	118	342
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	<b>124,677</b>	<b>278,331</b>
Cash and cash equivalents at the beginning of the year	410,520	132,189
<b>Cash and cash equivalents at the end of the year</b>	<b>535,197</b>	410,520

The notes on pages 11 to 23 form part of these financial statements

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**1. General information**

Emergency Nutrition Network is a registered charity with the Charity Commission for England & Wales (charity number: 1115156) and a private company limited by guarantee, incorporated in England and Wales (company number: 04889844). The principal place of business can be found on the reference and administrative details page.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emergency Nutrition Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

Cash at bank and 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.8 Financial instruments**

The 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.

**2.9 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Income from charitable activities	1,284,980	26	<b>1,285,006</b>
<b>Total 2021</b>	<u>1,284,980</u>	<u>26</u>	<u><b>1,285,006</b></u>
		<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Income from charitable activities		1,378,490	1,378,490
Total 2020		<u>1,378,490</u>	<u>1,378,490</u>

**4. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment income	118	<b>118</b>
<b>Total 2021</b>	<u>118</u>	<u><b>118</b></u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**4. Investment income (continued)**

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income	342	342
Total 2020	<u>342</u>	<u>342</u>

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Charitable activities	914,177	325,539	<b>1,239,716</b>
<b>Total 2021</b>	<u>914,177</u>	<u>325,539</u>	<u><b>1,239,716</b></u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	1,088,642	253,322	1,341,964
Total 2020	<u>1,088,642</u>	<u>253,322</u>	<u>1,341,964</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	515,046	<b>515,046</b>	408,745
Travel & subsistence	20,415	<b>20,415</b>	176,232
Consultancy fees	342,667	<b>342,667</b>	450,168
Other charitable expenditure	36,049	<b>36,049</b>	53,497
<b>Total 2021</b>	<u>914,177</u>	<u><b>914,177</b></u>	<u>1,088,642</u>

**Analysis of support costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	231,835	<b>231,835</b>	161,526
Operating lease charges	11,636	<b>11,636</b>	9,042
Travel & subsistence	5	<b>5</b>	300
Office costs	51,966	<b>51,966</b>	39,256
Exchange rate variance	6,626	<b>6,626</b>	291
Consultancy	16,224	<b>16,224</b>	33,232
Governance costs	7,247	<b>7,247</b>	9,675
<b>Total 2021</b>	<u>325,539</u>	<u><b>325,539</b></u>	<u>253,322</u>

Following a review of costs in the current year, some support costs previously shown in 2020 have been reclassified and more appropriately categorised as direct costs of the charity. As part of this process, prior year fundraising costs of £8,686 have also been reclassified as support costs in the comparative figures above.

**6. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £7,200 (2020 - £7,200).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**7. Staff costs**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>652,142</b>	544,677
Social security costs	<b>64,791</b>	-
Contribution to defined contribution pension schemes	<b>29,948</b>	25,594
	<b><u>746,881</u></b>	<u>570,271</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2021</b>	2020
	No.	No.
Staff	<b><u>15</u></b>	<u>13</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2021</b>	2020
	No.	No.
In the band £60,001 - £70,000	<b>2</b>	2

The key management personnel of the charity consist of the board of trustees, the Operations and Finance Director and the Technical Directors. Total employee benefits paid to key management personnel during the year was £335,973 (2020 - £369,458).

**8. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Company. This is in relation to their role as Technical Directors and is permitted by the governing document. The amounts paid are included within the above Key Management Personnel disclosure.

During the year ended 31 January 2021, no expenses were reimbursed or paid directly to any Trustee (2020 - £123 to 2 Trustees).

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**9. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	194,794	263,111
Other debtors	1,294	1,390
Prepayments and accrued income	114,448	68,471
	<u>310,536</u>	<u>332,972</u>

**10. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	84,497	77,359
Other taxation and social security	16,280	13,538
Other creditors	6,062	4,323
Accruals and deferred income	296,037	250,822
	<u>402,876</u>	<u>346,042</u>

**11. Financial instruments**

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>535,198</u>	<u>410,520</u>

Financial assets measured at fair value through income and expenditure comprises cash at bank and in hand.

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
<b>Unrestricted funds</b>					
General Funds - all funds	248,572	144	-	45,264	293,980
<b>Restricted funds</b>					
DFID	19,086	66,707	(81,897)	(3,896)	-
Irish Aid	1,672	517,115	(517,115)	(39,883)	(38,211)
WHO	196	25,590	(25,590)	(17,436)	(17,240)
PATH	43	-	-	(43)	-
BHA	(7,912)	156,017	(156,017)	(178,365)	(186,277)
ECF STAG	4,007	245,924	(245,924)	230,938	234,945
ECF MAMI	-	28,787	(28,787)	30,208	30,208
UNICEF	-	153,395	(153,317)	(45,651)	(45,573)
LSHTM	-	10,294	(10,294)	(862)	(862)
UNHCR	-	10,700	(10,755)	55	-
Waterloo Foundation	-	7,520	(7,657)	137	-
Other restricted funds	131,786	62,931	(2,363)	(20,466)	171,888
	<u>148,878</u>	<u>1,284,980</u>	<u>(1,239,716)</u>	<u>(45,264)</u>	<u>148,878</u>
<b>Total of funds</b>	<u><u>397,450</u></u>	<u><u>1,285,124</u></u>	<u><u>(1,239,716)</u></u>	<u><u>-</u></u>	<u><u>442,858</u></u>

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**12. Statement of funds (continued)**

**Department for International Development (DFID)**

DFID supported ENN as part of a 5 year programme of work to provide knowledge management support to the SUN Movement (SUN KM). This project concluded in March 2020.

**Irish Aid**

Irish Aid supported ENN as part of an ongoing multi-year strategic partnership in several areas of technical focus including Management of At risk Mothers and Infants under 6 months (MAMI), Wasting and Stunting, Infant Feeding in Emergencies (IFE), review of the evidence of multi-sectoral programming, and building nutrition resilience through strengthening the humanitarian and development nexus.

IA also generously supported our emerging work in the area Adolescent Nutrition and work on the production of our flagship knowledge management publications; Field Exchange (FEX) and Nutrition Exchange (NEX) in multiple languages, and facilitation of the technical forum en-net and the digital platform Media Hub. Other workstreams were also supported including our leadership work in the sector and engagement in networks and forums.

As at the financial year end, the Irish Aid fund was in deficit as costs were paid upfront and the income received in arrears for Jan 2021. The deficit was reversed when the grant payment of EUR 450k covering the period of Jan 2021 - Dec 2021 was received in April 2021.

**World Health Organisation (WHO)**

This funding was in support of a number of deliverables in our MAMI workstream. This project concluded in June 2020.

A scoping review was undertaken later in the year and invoiced prior to year end. The fund was in deficit as at year end as payment for the scoping review was received in February 2021.

**Bureau for Humanitarian Assistance (BHA) [formerly the Office of U.S. Foreign Disaster Assistance (OFDA)]**

BHA supported ENN in three projects during the year; the Wasting and Stunting project, a Wasting and Stunting Study in Nigeria, and our Infant Feeding in Emergencies work. In August 2020, funding for the Community-based Management of Acute Malnutrition (CMAM) programme within which our Wasting and Stunting Study was located, was cut as part of the wider UK aid reforms. Negotiations with BHA began in January 2021 to enable these funds to be reassigned to support other aspects of work in relation to undernutrition and infant and maternal health.

As at the financial year end, the BHA fund was in significant deficit as costs were paid upfront and the income received in arrears. The deficit was reversed when the grant payment of \$234k covering the period of Jan 2020 – Dec 2020 was received in April 2021 and the grant payment of \$62k covering the period Jan 2021 – Mar2021 was received in June 2021.

**Eleanor Crook Foundation (ECF)**

In July 2020, ENN and ECF formed a three-year strategic partnership. Through this and our earlier agreement, ECF generously supported several ENN workstreams including sharing learning and experience through publication of FEX and the en-net platform, and in generating information and evidence on under-researched nutrition issues such as maternal health, Wasting and Stunting, food systems, and climate change. This funding also supported ENN's leadership work in the sector and engagement in networks including the Global Technical Assistance Mechanism (GTAM), IFE- Core Group, and Wasting and Stunting Technical Interest Group (WaSt TIG).

In addition, ECF supported ENN with funding for scaling up the MAMI Special Interest Group into a MAMI Global Network. Further funding was provided to support MAMI through a partnership with the LSHTM for

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**12. Statement of funds (continued)**

the MAMI RISE (Research, Innovate, Scale, Establish) project.

**UNICEF**

UNICEF supported ENN on a variety of projects during the year, including publication of a Special Edition of FEX focusing on Wasting in South Asia and a second regional edition of NEX focusing on complementary feeding in South Asia. As at the financial year end, the UNICEF fund was in deficit as costs were paid upfront and the income received in arrears. The deficit was reversed when the grant payment of \$23k covering the period of Jul 2020 – Sep 2020 was received in April 2021 and the grant payment of \$39k covering the period Oct 2021 – Dec 2021 was received in May 2021.

**Other restricted funds**

ENN received income against a number of other contracts, grants and agreements, as well as contributions from partners towards our activities during the year. These included contributions towards membership of the IFE Core Group, including from Save the Children, Concern Worldwide, ADRA, World Vision International, and UNHCR, as well as contributions towards the production and distribution costs of FEX and NEX.

The transfer of funds represents an appropriate allocation of core costs towards the operational running costs of the charity.

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 February 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2021 £
General funds	248,572	144	-	45,264	293,980
Restricted funds	148,878	1,284,980	(1,239,716)	(45,264)	148,878
	<u>397,450</u>	<u>1,285,124</u>	<u>(1,239,716)</u>	<u>-</u>	<u>442,858</u>

**EMERGENCY NUTRITION NETWORK**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	551,753	293,980	<b>845,733</b>
Creditors due within one year	(402,875)	-	<b>(402,875)</b>
<b>Total</b>	<u>148,878</u>	<u>293,980</u>	<u><b>442,858</b></u>

**Analysis of net assets between funds - prior period**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	494,921	248,572	743,493
Creditors due within one year	(346,043)	-	(346,043)
<b>Total</b>	<u>148,878</u>	<u>248,572</u>	<u>397,450</u>

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income for the period (as per Statement of Financial Activities)	<b>45,408</b>	36,868
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	<b>(118)</b>	(342)
Decrease in debtors	<b>22,436</b>	62,043
Increase in creditors	<b>56,833</b>	179,420
<b>Net cash provided by operating activities</b>	<u><b>124,559</b></u>	<u>277,989</u>

**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

**16. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	535,191	410,514
Notice deposits (less than 3 months)	6	6
<b>Total cash and cash equivalents</b>	<b>535,197</b>	<b>410,520</b>

**17. Analysis of changes in net debt**

	At 1 February 2020 £	Cash flows £	At 31 January 2021 £
Cash at bank and in hand	410,520	124,678	535,198
	<b>410,520</b>	<b>124,678</b>	<b>535,198</b>

**18. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £29,948 (2020 - £25,594). Amounts totalling £6,060 (2020 - £4,324) were payable to the fund at the balance sheet date and are included in creditors

**19. Operating lease commitments**

At 31 January 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	12,000	14,052
Later than 1 year and not later than 5 years	11,244	23,244
	<b>23,244</b>	<b>37,296</b>

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**EMERGENCY NUTRITION NETWORK**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2021**

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**20. Related party transactions**

During the year the charity incurred costs of £3,400 in relation to IT support services provided by Lewin IT Solution, a business operated by the husband of Rebecca Lewin (Operations and Finance Director and part of the Key Management Personnel). This amount was still outstanding at the balance sheet date and is included as part of trade creditors.