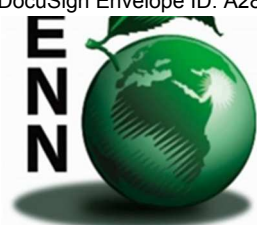


EMERGENCY NUTRITION NETWORK

(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 **1st February 2020 to 31st 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 62nd, 63rd and 64th 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.enonline.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.enonline.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.

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 JANUARY 2021**

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

EMERGENCY NUTRITION NETWORK
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JANUARY 2021

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

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

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.

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

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.

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

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.

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

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.

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

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 £
Income from:					
Charitable activities	3	1,284,980	26	1,285,006	1,378,490
Investments	4	-	118	118	342
Total income		1,284,980	144	1,285,124	1,378,832
Expenditure on:					
Charitable activities		1,239,716	-	1,239,716	1,341,964
Total expenditure		1,239,716	-	1,239,716	1,341,964
Net income					
Transfers between funds	12	45,264 (45,264)	144 45,264	45,408 -	36,868 -
Net movement in funds		-	45,408	45,408	36,868
Reconciliation of funds:					
Total funds brought forward		148,878	248,572	397,450	360,582
Net movement in funds		-	45,408	45,408	36,868
Total funds carried forward		148,878	293,980	442,858	397,450

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 £
Current assets			
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)
Net current assets		<u>442,858</u>	397,450
Total assets less current liabilities		<u>442,858</u>	397,450
Total net assets		<u><u>442,858</u></u>	<u><u>397,450</u></u>
Charity funds			
Restricted funds	12	148,878	148,878
Unrestricted funds	12	293,980	248,572
Total funds		<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 £
Cash flows from operating activities		
Net cash used in operating activities	124,559	277,989
Cash flows from investing activities		
Dividends, interests and rents from investments	118	342
Net cash provided by investing activities	118	342
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	124,677	278,331
Cash and cash equivalents at the beginning of the year	410,520	132,189
Cash and cash equivalents at the end of the year	535,197	410,520

The notes on pages 11 to 23 form part of these financial statements

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

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.

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

2. Accounting policies (continued)

2.4 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

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

	Restricted funds 2020 £	Total funds 2020 £
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

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	118	118
Total 2021	<u>118</u>	<u>118</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

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

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	515,046	515,046	408,745
Travel & subsistence	20,415	20,415	176,232
Consultancy fees	342,667	342,667	450,168
Other charitable expenditure	36,049	36,049	53,497
Total 2021	<u>914,177</u>	<u>914,177</u>	<u>1,088,642</u>

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	231,835	231,835	161,526
Operating lease charges	11,636	11,636	9,042
Travel & subsistence	5	5	300
Office costs	51,966	51,966	39,256
Exchange rate variance	6,626	6,626	291
Consultancy	16,224	16,224	33,232
Governance costs	7,247	7,247	9,675
Total 2021	<u>325,539</u>	<u>325,539</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

	2021 £	2020 £
Wages and salaries	652,142	544,677
Social security costs	64,791	-
Contribution to defined contribution pension schemes	29,948	25,594
	746,881	570,271

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

	2021 No.	2020 No.
Staff	15	13

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	2	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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

9. Debtors

	2021 £	2020 £
Due within one year		
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 £
Financial assets		
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
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**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 £
Unrestricted funds					
General Funds - all funds	248,572	144	-	45,264	293,980
Restricted funds					
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
	148,878	1,284,980	(1,239,716)	(45,264)	148,878
Total of funds	397,450	1,285,124	(1,239,716)	-	442,858

EMERGENCY NUTRITION NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

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	845,733
Creditors due within one year	(402,875)	-	(402,875)
Total	148,878	293,980	442,858

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)
Total	148,878	248,572	397,450

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)	45,408	36,868
Adjustments for:		
Dividends, interests and rents from investments	(118)	(342)
Decrease in debtors	22,436	62,043
Increase in creditors	56,833	179,420
Net cash provided by operating activities	124,559	277,989

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

**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
Total cash and cash equivalents	535,197	410,520

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
	410,520	124,678	535,198

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
	23,244	37,296

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

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.