



## *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)                              | • Dr Ferew Lemma          |
| • Marie McGrath (Also ENN Director)                     | • Dr Patrick Webb         |
| • Dr Bruce Laurence (Security and Safeguarding Officer) | • Harish Jani (Treasurer) |
| • Nigel Milway  | • Carol Morgan            |
| • Dr Jane Cocking                                       | • 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**  
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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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<b>Trustees</b>	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)
<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



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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**  
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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>		<u>580,716</u>	442,858
<b>Total assets less current liabilities</b>		<u>580,716</u>	442,858
<b>Total net assets</b>		<u><u>580,716</u></u>	<u><u>442,858</u></u>
<b>Charity funds</b>			
Restricted funds	12	40,887	148,877
Unrestricted funds	12	539,829	293,981
<b>Total funds</b>		<u><u>580,716</u></u>	<u><u>442,858</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: 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 <b>31 December 2021</b> £	Year ended 31 January 2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (Note 14)	<b>(145,641)</b>	124,559
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>120</b>	118
<b>Net cash provided by investing activities</b>	<b>120</b>	<b>118</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 period</b>	<b>(145,521)</b>	<b>124,677</b>
Cash and cash equivalents at the beginning of the period	<b>535,198</b>	410,521
<b>Cash and cash equivalents at the end of the period</b>	<b>389,677</b>	535,198

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**  
**(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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**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**

	<b>Restricted funds Period ended 31 December 2021 £</b>	<b>Unrestricted funds Period ended 31 December 2021 £</b>	<b>Total funds Period ended 31 December 2021 £</b>
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>

	<b>Restricted funds Year ended 31 January 2021 £</b>	<b>Unrestricted funds Year ended 31 January 2021 £</b>	<b>Total funds Year ended 31 January 2021 £</b>
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**  
(A company limited by guarantee)

**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**  
(A company limited by guarantee)

**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	668,487
Travel & subsistence	5,549	5,549
Consultancy fees	271,685	271,685
Other charitable expenditure	49,210	49,210
Office costs	22,423	22,423
	<u>1,017,354</u>	<u>1,017,354</u>

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

**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**  
(A company limited by guarantee)

**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	24	15

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	3	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 £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**  
(A company limited by guarantee)

**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	<u>389,677</u>	<u>535,198</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 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
	148,877	1,455,244	(1,317,736)	(245,498)	40,887
<b>Total of funds</b>	<b>442,858</b>	<b>1,455,594</b>	<b>(1,317,736)</b>	<b>-</b>	<b>580,716</b>

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE 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.



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**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>	<b>40,887</b>	<b>539,829</b>	<b>580,716</b>

**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>	<b>148,877</b>	<b>293,980</b>	<b>442,857</b>

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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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**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**  
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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**  
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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**  
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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**  
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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*