

Registered number: 04889844
Charity number: 1115156



EMERGENCY NUTRITION NETWORK

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



Emergency Nutrition Network Trustees Report FY22

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

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

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

MESSAGE FROM THE BOARD

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

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

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

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

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

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

KEY HIGHLIGHTS FROM 2022

EVIDENCE AND RESEARCH

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

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

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

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

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

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

NETWORKING, CONVENING, BROKERING, AND INFLUENCING

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

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

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

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

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

PRACTITIONER-LED KNOWLEDGE CAPTURE, CURATION, AND EXCHANGE

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

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

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

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

EMERGING AREAS

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

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

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

MONITORING AND EVALUATION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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

Trustees during 2022:

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

Management Team

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

Management Team during 2022:

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

ORGANISATIONAL CAPACITY AND FUNDING

Funding and Financial Performance

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

Going Concern

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

Human Resources

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

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

Premises

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

RESERVES POLICY

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

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

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

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

RISK MANAGEMENT

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

FUTURE PLANS

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' responsibilities statement	2
Independent auditors' report on the financial statements	3 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 24

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

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

**Company registered
number** 04889844

**Charity registered
number** 1115156

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

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

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

Ecology Building Society
7 Belton Road
Silsden
Keighley
BD20 0EE

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

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.

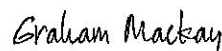
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



.....
H Jani
Treasurer

Date: 21 April 2023



.....
Dr. G MacKay
Chair

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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
(A company limited by guarantee)

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.



Robert Smith (senior statutory auditor)

for and on behalf of

Griffin Stone Moscrop & Co

Chartered Accountants

Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 30/4/2023

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

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

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

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

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

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

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


BALANCE SHEET
AS AT 31 DECEMBER 2022

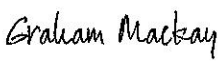
	Note	2022 £	2021 £
Current assets			
Debtors	9	142,779	256,165
Cash at bank and in hand		759,881	389,677
		<u>902,660</u>	<u>645,842</u>
Creditors: amounts falling due within one year	10	(426,996)	(65,126)
Net current assets		<u>475,664</u>	<u>580,716</u>
Total assets less current liabilities		<u>475,664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

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

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

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


.....
H Jani
Treasurer


.....
Dr. G MacKay
Chair

Date: 21 April 2023

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

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

2.9 Pensions

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.10 Fund accounting

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

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

3. Income from charitable activities

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

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

4. Investment income

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

4. Investment income (continued)

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

5. Analysis of expenditure by activities

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

Analysis of support costs

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

6. Auditors' remuneration

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

7. Staff costs

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

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

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

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

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

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

8. Trustees' remuneration and expenses

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

9. Debtors

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

10. Creditors: Amounts falling due within one year

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

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

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

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

	2022 £	2021 £
Deferred income	164,072	-

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

12. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	759,881	389,677

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds

Statement of funds - current year

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds (continued)

Statement of funds - prior year

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds (continued)

Irish Aid

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

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

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

UNICEF

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

Eleanor Crook Foundation (ECF)

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

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

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

The Waterloo Foundation (TWF)

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds (continued)

Bureau for Humanitarian Assistance (BHA)

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

The Bill and Melinda Gates Foundation (BMGF)

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

Healthy Mothers Healthy Babies (HMHB)

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

Other restricted funds

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

16. Analysis of cash and cash equivalents

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

17. Analysis of changes in net debt

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

18. Pension commitments

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

19. Operating lease commitments

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

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

20. Related party transactions

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