



## **EMERGENCY NUTRITION NETWORK**

**(A company limited by guarantee)**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**GSM&Co**

Griffin Stone Moscrop & Co  
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS





## *Emergency Nutrition Network Trustees Report FY23*

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

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

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

### MESSAGE FROM THE BOARD

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

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

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

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

### KEY HIGHLIGHTS FROM 2023

#### Building Evidence

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

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



2023 saw the publication of several important research papers including:

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

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

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

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

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

## Convening and Brokering

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

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



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

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

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

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

## Knowledge Management

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

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



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

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

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

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

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



## Emerging Areas

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

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

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

## Future Plans

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

## Monitoring, Evaluation, Accountability and Learning

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



## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Trustees

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

Trustees during 2023:

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

### Management Team

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

ENN's Management Team during 2023:

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

## ORGANISATIONAL CAPACITY AND FUNDING

### Funding and Financial Performance

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

## Going Concern

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

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

## Human Resources

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

## Premises

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

## RESERVES POLICY

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

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



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

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

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

## RISK MANAGEMENT

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

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

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

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

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

*Harish Jani*

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

*Graham MacKay*

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

Date: 2 May 2024



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

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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

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**Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

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

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



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

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**Responsibilities of trustees**

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

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

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

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

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

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

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

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

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

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

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



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

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

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manner that achieves fair presentation.

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

**Use of our report**

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



**Robert Smith (senior statutory auditor)**

for and on behalf of

**Griffin Stone Moscrop & Co**

Chartered Accountants

Statutory Auditors

21-27 Lamb's Conduit Street

London

WC1N 3GS

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

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

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

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

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

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



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

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

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

*Harish Jani*

**H Jani**  
Treasurer

*Graham MacKay*

**Dr. G MacKay**  
Chair

Date: 2 May 2024

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

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

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

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

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



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

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

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**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

**2.2 Income**

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

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

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

**2.3 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

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

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

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

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

**2.5 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following basis:

Leasehold improvements                      - over the life of the lease.

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

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

**2.8 Liabilities and provisions**

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

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

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



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

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

## 2. Accounting policies (continued)

## 2.9 Financial instruments

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

## 2.10 Pensions

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

## 2.11 Fund accounting

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

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

### 3. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities	2,007,651	701	2,008,352
	<u>2,007,651</u>	<u>701</u>	<u>2,008,352</u>
	<u><u>2,007,651</u></u>	<u><u>701</u></u>	<u><u>2,008,352</u></u>

  

	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>
	<u><u>1,182,555</u></u>	<u><u>959</u></u>	<u><u>1,183,514</u></u>

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

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

**4. Investment income**

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

**5. Analysis of expenditure by activities**

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



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

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

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

**Analysis of direct costs**

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

**Analysis of support costs**

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

**6. Auditors' remuneration**

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

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

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

**7. Staff costs**

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

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

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

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

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

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

**8. Trustees' remuneration and expenses**

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

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



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

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

**9. Tangible fixed assets**

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

**10. Debtors**

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

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

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

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

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

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

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

	2023 £	2022 £
Deferred income	-	164,072

**13. Financial instruments**

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

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



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

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

**14. Statement of funds**

**Statement of funds - current year**

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

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

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

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

**Statement of funds - prior year**

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

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

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

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

**Irish Aid**

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

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

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

**UNICEF**

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

**Eleanor Crook Foundation (ECF)**

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

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

**The Waterloo Foundation (TWF)**

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

**Bureau for Humanitarian Assistance (BHA)**

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

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

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



**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. Statement of funds (continued)**

**World Food Program (WFP)**

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

**Other restricted funds**

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

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

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

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

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Reconciliation of net movement in funds to net cash flow from operating activities**

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

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

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

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

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

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**EMERGENCY NUTRITION NETWORK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Pension commitments**

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

**20. Operating lease commitments**

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

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

**21. Related party transactions**

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