

Registered number: 04889844
Charity number: 1115156



EMERGENCY NUTRITION NETWORK

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Emergency Nutrition Network Trustees Report FY24

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

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

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

MESSAGE FROM THE BOARD

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

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

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

KEY HIGHLIGHTS FROM 2024

Evidence Building

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

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

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

Convening and Brokering

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

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

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

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

Knowledge Management

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

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

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

Emerging Areas

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

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

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

Future Plans

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

Monitoring, Evaluation, Accountability and Learning

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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

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

Trustees during 2024:

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

Management Team

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

ENN's Management Team during 2024:

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

ORGANISATIONAL CAPACITY AND FUNDING

Funding and Financial Performance

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

Going Concern

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

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

Human Resources

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

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

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

Premises

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

RESERVES POLICY

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

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

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

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

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

RISK MANAGEMENT

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

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

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

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

**Company registered
number**

04889844

**Charity registered
number**

1115156

Registered office

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69 High Street
Kidlington
Oxfordshire
OX5 2DN

Independent auditors

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

Bankers

NatWest
Parklands
De Havilland Way
Horwich
Bolton
BL6 4YU

Ecology Building Society
7 Belton Road
Silsden
Keighley
BD20 0EE

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

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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

Harishk Jani

.....
H Jani
Treasurer

Graham Mackay

.....
Dr. G MacKay
Chair

Date: 1 May 2025

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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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.

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

Responsibilities of trustees

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

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

manner that achieves fair presentation.

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

Use of our report

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



Robert Smith (senior statutory auditor)
for and on behalf of
Griffin Stone Moscrop & Co
Chartered Accountants
Statutory Auditors
21-27 Lamb's Conduit Street
London
WC1N 3GS

Date: 9/15/2025

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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

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

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

Hanish Jani
.....
H Jani
Treasurer

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

Date: 1 May 2025

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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 2024

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 2024**

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

Leasehold improvements - over the life of the lease.

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Pensions

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

2.11 Fund accounting

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

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

3. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities	1,644,928	1,305	1,646,233
	<u>1,644,928</u>	<u>1,305</u>	<u>1,646,233</u>
	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>

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

4. Investment income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	6,430	8,327	14,757
	<u>6,430</u>	<u>8,327</u>	<u>14,757</u>
	<u><u>6,430</u></u>	<u><u>8,327</u></u>	<u><u>14,757</u></u>
	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	3,999	6,861	10,860
	<u>3,999</u>	<u>6,861</u>	<u>10,860</u>
	<u><u>3,999</u></u>	<u><u>6,861</u></u>	<u><u>10,860</u></u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	1,354,536	285,179	1,639,715
	<u>1,354,536</u>	<u>285,179</u>	<u>1,639,715</u>
	<u><u>1,354,536</u></u>	<u><u>285,179</u></u>	<u><u>1,639,715</u></u>
	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	1,404,736	297,293	1,702,029
	<u>1,404,736</u>	<u>297,293</u>	<u>1,702,029</u>
	<u><u>1,404,736</u></u>	<u><u>297,293</u></u>	<u><u>1,702,029</u></u>

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

Analysis of support costs

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

6. Auditors' remuneration

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

7. Staff costs

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

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

	2024 No.	2023 No.
Staff	<u>23</u>	<u>24</u>

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

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

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

8. Trustees' remuneration and expenses

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

9. Tangible fixed assets

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

10. Debtors

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

11. Creditors: Amounts falling due within one year

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

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

12. Financial instruments

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

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

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

13. Statement of funds

Statement of funds - current year

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	311,592	7,562	(119,956)	429,577	628,775
Restricted funds					
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)	-
Total of funds	311,592	2,019,212	(1,702,029)	-	628,775

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

13. Statement of funds (continued)

Irish Aid

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

UNICEF

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

Bureau for Humanitarian Assistance (BHA)

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

The Bill and Melinda Gates Foundation (BMGF)

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

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

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

Other restricted funds

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

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

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

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

EMERGENCY NUTRITION NETWORK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Analysis of cash and cash equivalents

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

17. Analysis of changes in net debt

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

EMERGENCY NUTRITION NETWORK
(A company limited by guarantee)

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

18. Pension commitments

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

19. Operating lease commitments

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

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

20. Related party transactions

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