

START NETWORK

England & Wales · Charity number 1159483

Details

Status Registered

Legal form Charitable company

Company number [09286835](#)

Registered 2014-12-03

Register [View on the Charity Commission register](#)

Contact

Address Albert House
256-260 Old Street
London
EC1V 9DD

Phone 02037630947

Email info@startnetwork.org

Website <http://www.startnetwork.org/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT: THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR, CONFLICT, NATURAL DISASTER, TROUBLE, OR CATASTROPHE, PARTICULARLY, BUT NOT EXCLUSIVELY, BY PROVIDING GRANTS AND OTHER FORMS OF SUPPORT TO CHARITIES AND OTHER ORGANISATIONS WORKING TO PROVIDE HUMANITARIAN RELIEF AND ASSISTANCE TO SUCH PERSONS; THE PROMOTION OF EFFICIENCY AND EFFECTIVENESS OF CHARITIES AND THE EFFECTIVE USE OF CHARITABLE RESOURCES IN THE PROVISION OF HUMANITARIAN RELIEF AND ASSISTANCE; AND THE ADVANCEMENT OF EDUCATION AND THE PROMOTION OF RESEARCH IN RELATION TO THE SUBJECT OF HUMANITARIAN ASSISTANCE AND ANY RELATED SUBJECTS, PROVIDED THAT THE USEFUL RESULTS OF ANY SUCH RESEARCH ARE PUBLISHED.

Activities: The Start Network works through its member NGOs to create new ways of delivering humanitarian assistance globally. Our aim is to deliver effective aid, harnessing the power and knowledge of the network to make faster and better decisions to help people affected by crises. We are developing more effective ways to work together, and new approaches that will reduce the scale of human suffering.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£23,802,662	£23,524,358	£10,819,880	50
2023-12-31	£21,894,111	£16,454,452	£10,541,477	40
2022-12-31	£6,424,000	£7,914,000	£5,101,000	39
2021-12-31	£5,648,000	£3,246,000	£6,591,000	38
2020-12-31	£3,543,000	£2,287,000	£4,189,000	34

Trustees

Name	Role	Appointed
Sanjayan Srikanthan	Chair	2021-06-07
Angelina Nyajima Simon Jial		2025-05-22
Anwer Iqbal		2020-07-22
Aydrus Sheikh Daar		2025-05-22
Giovanni Stoppiello		2026-02-19
Jamshaid Farid		2025-05-22
Malcolm David Spence		2022-10-31
Mohammad Iqbal Rafiq		2025-01-29
Muhammad Amad		2021-03-25
Salome Mulangala Ntububa		2025-02-10

START NETWORK

England & Wales - Charity number 1159483

Accounts

TRUSTEES REPORT AND FINANCIAL STATEMENTS

Start Network Charitable Company

Year ended 31 December 2024

Registered Number: 09286835

Charity Number: 1159483



REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES

Amad Muhammad

Angelina Nyajima Simon Jial (appointed 22nd May 2025)

Anwer Iqbal

Aydrus Sheikh Daar (appointed 22nd May 2025)

Binny Prabhakar (resigned 8th Jan 2025)

Glyn Isherwood (Treasurer)

Jamshaid Farid (appointed 22nd May 2025)

Malcolm David Spence

Mohammad Iqbal Rafiq (appointed 29th Jan 2025)

Mohammed Nadeem (resigned 6th April 2025)

Noreen McGrath Gumbo (Vice Chair, until 8th April 2025)

Oenone Kate Chadburn (resigned 30 Apr 2024)

Pankaj Kumar (resigned 26th Feb 2025)

Rahaf Rifah (Resigned 26th Nov 2024)

Salome Mulangala Ntububa (appointed 10th Feb 2025)

Sanjayan Srikanthan (Chair)

Company registered number

09286835

Charity registered number

1159483

Registered office

Albert House
256 – 260 Old Street
London, EC1V 9DD

Chief Finance and
Operations Officer

Suzanne Lyne

Chief Executive Officer

Christina Bennett

Independent auditor

Crowe U.K. LLP
55 Ludgate Hill
London, EC4M 7JW

Bankers

Barclays
1-7 King Street
London, EC2V 8AU

Solicitors

Withers LLP
20 Old Bailey
London, EC4M 7AN



TRUSTEES ANNUAL REPORT YEAR ENDED 31 DECEMBER 2024

The Start Network Trustees present their Annual Report together with the audited financial statements of the charity for the year 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), second edition (October 2019), 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).

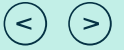
Start Network, the charitable company, began in 2010 as the British Consortium of Humanitarian Agencies and was hosted by Save the Children UK (SCUK) until becoming an independent charity on 1st May 2019. SCUK is incorporated under the name of Save the Children Fund, a registered charity in England and Wales (213890) and Scotland (SC039570) and a registered company in England and Wales (178159).

OUR VISION AND MISSION

The Start Network charity supports a growing membership of aid agencies across the world (the Network), working together to revolutionise the global humanitarian system. The Network is made up of 134 organisations across six continents, ranging from large international organisations to local and national NGOs. That figure is set to grow as we welcome local and national organisations through our hub countries

Our vision is for a locally led and proactive humanitarian system that is accountable to people affected by and at risk of crisis, that saves more lives, promotes dignity and protects people from loss and harm.

Our mission is to develop, test and spread new ways of collaborating, operating and resourcing locally led, proactive humanitarian action.



OUR VALUES

Underpinning all our work, we aim to be the change we want to see, working to uphold the following principles and expecting the same from our staff, hubs, and members.

- > **We put people first:** the communities we serve come first in our decision-making and programming.
- > **We are brave:** we have great ambition and are willing to explore new things and are willing to take risks to achieve it.
- > **We operate collectively:** we leverage the value of working as a network, sharing risk and resources, and learning together.
- > **We are inclusive:** we see the value in diverse perspectives and work to remove the barriers that prevent voices being heard.
- > **We are open:** we work transparently and with integrity, building mutual trust in all levels of our work, from governance to programming.
- > **We are ethical:** we behave and operate based on key principles of anti-racism, non-discrimination, and anti-colonialism.

OUR STRATEGIC PRIORITIES

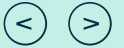
The start of 2024 coincided with the launch of our new three-year strategy: change means action. Our new strategy 2024-2026 aims to put the learning of the last three years into practice, positioning Start Network as a change agent that will help to remake the humanitarian aid system through practical action.

Over the previous three years, we made considerable progress;

- > We increased the Network's reach by expanding membership to close to 100 local, national and international organisations working across six continents. Our membership is now 70% local.

- > We shifted Network power to local and national organisations by supporting 9 locally led hubs – coalitions of local, national and international civil society organisations working together to improve humanitarian action.
- > We shifted Network resources directly to local and national organisations for small-to-medium sized and neglected crises. Across its 10 years of operation, the Global Start Fund disbursed £127 million in rapid response funding, assisting more than 25 million people in 78 countries. More than £4 million has gone to local organisations directly.
- > We moved from assisting people in need to protecting people at risk by making Network resources available ahead of crises through Start Ready, a leading-edge anticipatory financing facility and risk pool of £5 million.
- > We improved Network practice and behaviour to be flexible, risk willing, inclusive, anti-colonial and driven by community priorities. We supported home-grown solutions to recurrent crises through our Community-Led Innovation Programme and provided platforms and opportunities to amplify community impact on a global scale. We brought equity and ethics to our programmes and operations through our decolonisation framework.
- > We influenced the global 'localisation' and anticipatory action policy agendas through our practice, evidence and experience.

As we move into this new strategy period, our focus is on demonstrating the impact of our work by modelling the change we wish to see. Our ability to affect change is when we bring together our four key areas of strength, as a Networker, Funder, Innovator and Influencer.



For 2024, we agreed to make the following priorities over each of these key areas;

- > **Networker:** We will build and diversify our network of networks through our members and locally led hubs and support hubs, through our growing membership, on their journey to independence.
- > **Funder:** We will scale our family of funds by increasing funding levels, diversifying our financial products and expanding our coverage of countries and risks across our network. In doing so, we will increase access to funding by local organisations.
- > **Innovator:** We will advance humanitarian practice by designing, testing and exporting new approaches, tools and services. In doing so, we will create a culture of innovation across the organisation and network.
- > **Influencer:** We will influence organisation, membership and sector policy and practice through evidence, analysis and advocacy across our main change areas.
- > **Organisational development:** We will invest across key organisational areas that will allow us to cater to a growing membership and provide a robust and effective service offer to our members, hubs, donors and other stakeholders.

Throughout the first year, our metrics have demonstrated a good performance against these targets, including scaling our membership to 134 organisations, increasing our local/national NGO representation and in continuing to be seen as a leading voice in the sector for the key issues linked to our mission and vision.

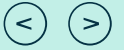
PUBLIC BENEFIT

When considering our priorities and activities, the Start Network Board of Trustees had due regard to the Charity Commission's guidance on public benefit. Our social intentions are to do no harm, operate efficiently and to the law, and through the work of Start Network members ensure that people receive better quality humanitarian aid, maintain their dignity and are protected from suffering and harm.

We hold a unique space that is not being fulfilled by anyone else and believe that the issues we are tackling in humanitarian action will lead to an improved humanitarian sector, where spend is more efficient and delivery is more effective.

We work through our members, providing them with resources to enable a higher quality of assistance to communities affected by crisis. We work through our partnerships and advocacy, promoting best practices and system change in the humanitarian sector. We benefit:

- > crisis-affected communities, who receive higher quantity and quality of assistance
- > our members, who become better at delivering assistance - more timely, appropriate, efficient, and collaborative
- > the wider humanitarian sector, which is exposed to our innovations such as anticipation, tiered due diligence and local decision-making and funding
- > taxpayers and donors, who see their contributions managed more efficiently and transparently



OVERVIEW OF PERFORMANCE IN 2024

With thanks to our Trustees, members, supporters and staff, we made substantial progress toward achieving our mission and collective ambition of transforming an outdated humanitarian system.

PERFORMANCE HIGHLIGHTS¹.

- > Disbursed over £20 million across 126 alerts through our Start Fund.
- > Protected a record high number of people at-risk before crises hit through Start Ready.
- > Launched and embedded the Hub Health Check Committee, a peer accountability mechanism to localise governance further for our 9 national hubs.
- > Platformed local leadership by sending local network members to major events such as COP 29, the Humanitarian Networks and Partnerships Week and the Global Dialogue Platform and other regional and international events.
- > Welcomed multiple new donors, both government and institutions, to strengthen our hubs and continue to develop our work on anticipatory action.
- > Co-designed the Hub Development Approach 2.0, a new model that seeks to ensure our national hubs are receiving tailored support, fit for their local context.

For more information and case studies please refer to our Annual Review 2024.

¹ Start Network works closely with Save the Children UK, which manages a number of programmes on its behalf, including the global and local Starts Funds and other disaster risk financing mechanisms.

PLANS FOR 2025

As 2025 will mark the mid-point of our new strategy, we will seek to further build on our success in 2024 by cementing our role as a leader in humanitarian system change. Due to the significant financial pressures currently facing the sector, we must continue to prove our value to partners, donors and communities by leading the way in modelling more efficient, effective and ethical practices across our Network.

STRATEGIC OBJECTIVES 2025

Our strategic objectives will remain aligned with those outlined in our three-year strategy. However, we will seek to ensure that we are to focus on key deliverables and some of our 2025 priorities are;

- > Completing the Grant Custodian exit – Start Network will complete its full transition to independence from Save the Children.
- > Launching a new Digital Transformation programme to ensure our systems and processes are fit for purpose, and that we are maximising the potential of new technologies to create efficiencies and drive meaningful insights.
- > Scale both the Start Fund and Start Ready by at least 10% to ensure they continue to keep pace with the complex and growing demand on their funds.
- > Diversify our donor base to ensure we are drawing on a wide number of donors and continue to reduce our reliance on the major sources of income.
- > Conduct a thorough analysis of our Hub programme, with a view to gaining key insights that can further the locally-led agenda.



ROLE OF THE GRANT CUSTODIAN

In 2024, SCUUK continued to act as Grant Custodian to Start Network, in relation to mutually agreed programmes. Working to funding agreements, SCUUK implemented programmes and distributed project funding to members and Start Network for its operational costs and other initiatives.

In June 2024, Start Network Board of Trustees gave notice to end the grant custodian agreement in October 2025. A cross-organisational project was set up to manage the transition and build and test the capacity of Start Network to accept and manage grants independently. As part of this project, a decision was made to transfer staff associated with these programmes from SCUUK to Start Network under a TUPE agreement. This is planned to take effect on the 1st July 2025.

FINANCIAL REVIEW

Start Network's income in 2024 was £23,802,000 compared to £21,894,000 in 2023. This is an increase of 9% mainly due to Start Network increasingly taking on grants directly, over and above those received via the grant custodian arrangement with SCUUK plus the ability to secure new income from new strategic donors.

INCOME FROM DONATIONS

Restricted Income

In 2024 Start Network recognised a total of £21,501,000 (2023: £18,450,000) restricted income to support the work of the Start Network charity. Restricted income includes the indirect cost recovery (ICR) paid by donors on grants received directly by Start Network. These funds were for activities relating to the Start Fund and Start Ready programmes along with organisational strengthening, communications, network development, grant management, operations and recoverable staff costs.

The growth in restricted income in 2024 was largely due to new grants with existing donor partners including the Dutch Ministry of Foreign Affairs, European Civil Protection and Humanitarian Aid Operations (ECHO) and Mac Philanthropies along with new donors including the People's Postcode Lottery and the Irene M. Staehelin Foundation.

Unrestricted Income

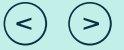
In 2024 Start Network also received a total of £1,759,000 (2023: £2,887,000) in unrestricted income. All £1,759,000 (2023: £1,647,000) was related to indirect cost recovery (ICR), which is paid on grants by donors received through the SCUUK as grant custodian and is split between Start Network and SCUUK. In 2023 we also received £1,239,000 unrestricted funding from the Dutch government. A new three year grant was awarded in 2024 and this grant is now included within restricted income. These funds can be used at the discretion of the senior management team to cover support and other indirect and operational costs.

INCOME FROM CHARITABLE ACTIVITIES

Start Network received £532,000 in membership fees in 2024 (2023: £540,000). Income from membership fees is used to cover Start Network core and business as usual activities.

ANALYSIS OF EXPENDITURE

Total expenditure for 2024 was £23,524,000 (2023: £16,454,000) of which £865,000 (2023: £681,000) was allocated to raising funds. The remaining £22,659,000 (2023: £15,773,000) was split with £20,672,000 (2023: £13,926,000) being allocated as direct costs, including staff costs of £1,776,000 (2023: £1,282,000), programme disbursements of £17,487,000 (2023: £11,614,000) and programme activities £1,409,000 (2023: £1,030,000). £1,987,000 (2023: £1,847,000) was allocated to support costs such as staff costs, rent, IT, bank charges and foreign exchange losses.



SUMMARY OF FINANCIAL POSITION

Start Network ended the year with total funds of £10,819,000 (2023: £10,541,000), of which £7,556,000 (2023: £7,026,000) are restricted funds. Net income and reserves at year end and cashflow throughout the year are affected by the timing of the grants we receive. We often receive funds at the end of one financial year to be spent in the following. Details of the balances held are shown in note 14 Statement of Funds. We have refreshed our budget and associated plans in 2025 to ensure we are able to expedite some of our work in the coming two years whilst keeping close management of our financial position and adequate reserves.

SIGNIFICANT EVENTS AFFECTING OUR FINANCIAL POSITION

The Finance and Audit Committee consider significant external events that could affect our financial position when reviewing financial forecasts used for budgeting purposes including changes to government funding, i.e. from the UK Foreign and Commonwealth Development Office (FCDO), German Federal Foreign Office, Ministry of Foreign Affairs of the Netherlands among others, rising energy costs and inflation.

We continue to monitor risks that could affect our financial sustainability to ensure we have a robust plan.

Our approach is always to ensure that we are focusing on the impact to the organisation eighteen months into the future to ensure we have sufficient time to adapt our financial plans if situations change.

FUNDRAISING POLICY AND PRINCIPLES

The assurance of adequate and sustainable funding is fundamental to our success. We would not be able to achieve our aims without the generosity and support of our

funders, who not only sustain our initiatives financially but buy into our ambition to work differently.

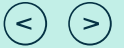
Start Network does not carry out any fundraising activities directly with individuals; rather all fundraising is connected to institutional and corporate fundraising. We assess every funding opportunity according to Start Network's ethical principles.

- > The donor is not involved in harmful activities and can demonstrate this.
- > Acceptance of funding is unlikely to cause reputational damage to the Start Network.
- > Acceptance of funding will not result in the perception that Start Network has been influenced by that donor to pursue a specific policy or course of action.
- > The donation is received without undue pre-conditions (e.g., geographical or political exclusions).
- > The donation will include a reasonable contribution towards Start Network's operating costs or show evidence of a future long-term commitment and financial contribution.
- > If applicable, the donation or partnership should bring new skills that further Start Network's objectives.

PRINCIPAL FUNDING

Start Network works in partnership with a range of donors from around the world who are attracted to our vision for a transformed humanitarian system.

While some donors have been with us since the beginning of our journey as an independent charity in 2019, others were already supporting Start Network when it was an incubated entity of Save the Children UK from as early as 2009. Some have joined us more recently as the range and scope of our work has expanded. After



launching 'Start Ready', an innovative financial instrument which pools risk and funding to protect a larger number of people by releasing funding prior to a crisis, in 2021, we were able to build on the momentum this created and brought in some strategic new private sector donors in 2023, particularly we were able to engage more effectively with donors around the locally led agenda and climate. For example, H&M Foundation, has agreed to support our anticipation work for the next year and the Irene M Staehelin Foundation has also committed to funding our work for the next three years.

Beyond this, many of our donors are now also supporting multiple programmatic areas across the whole of the Start Network vision.

We would also like to mention our national funds, whose long-term sustainability is of critical importance to us. Resource Mobilisation efforts have focused in this area of our work in 2024 and we were able to secure a new two year grant from USAID BHA for Start Fund Bangladesh and continuation funding from the Share Trust.

Finally, we are grateful to the Netherlands Ministry of Foreign Affairs who in 2024 awarded Start Network with a substantial grant (14,468,107 euros) which will help to catalyse key areas of our strategy related to local leadership, increasing funding to local actors and strengthening all the work related to the networks of networks vision.

GOING CONCERN

The Start Network Board of Trustees have reviewed its financial position, the budget for 2025 - 2026, forecasts and income projections, and the Charity's current levels of reserves and cash. As part of this assessment, management have undertaken scenario analysis and stress testing of key assumptions, which support the Trustees' conclusion that the Charity has sufficient access to resources to remain operational for at least the next twelve months from the date of this report. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The Trustees have also considered global financial impacts as part of the Going Concern review, including the current global decline in humanitarian funding from institutional donors, which has created a more challenging environment for the sector. While this trend presents a risk to the wider funding landscape, the Charity has considered its diverse funding base and existing commitments and, at the time of this report, does not anticipate any material impact on its operations or the Charity's ability to continue over the next twelve months from the date of approving this report. The situation remains under regular review.

RESERVES POLICY

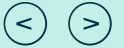
Start Network's reserves policy is reviewed and approved by the Board of Trustees on at least an annual basis.

We hold unrestricted reserves to provide cover for unexpected changes in income and expenditure, allowing us to continue key activities in the event of:

- > a temporary loss of income, e.g. a short-term deficit in cash
- > a permanent fall in income, giving time to adjust our cost-base or adjust our business model
- > incurring a one-off cost such as an expenditure in our grant portfolio that has not been covered by a donor and/or other eligible income streams

Start Network has set an unrestricted reserves level in the range of £2.9 million to £3.2 million. These reserves are to cover our legal, strategic and risk-based obligations and any designated reserves.

Start Network ended the year with total funds of £10,819,000 (2023: £10,541,000), of which £7,556,000 (2023: £7,026,000) are restricted and £3,263,000 (2023: 3,515,000) are unrestricted. £226,000 of unrestricted reserves cover future operating lease commitments.



At the end of 2024, the level of free reserves held was £3,037,000 (2023: £3,003,000) which is within our minimum range of £2,900,000 to £3,200,000. Budgets are prepared on a two-year cycle with the intention to maintain reserves within the agreed range by the end of the second year. This balance of reserves will be used to ensure that Start Network advances itself in its charitable aims and considers its future reserve requirement in line with growth and its Mission and Vision. Levels will be adjusted in line with financial need and plans. The reserves level of the organisation is reviewed every six months on an ongoing basis to also assure the sustainability of the organisation.

PRINCIPAL RISKS AND UNCERTAINTIES

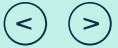
Start Network views risk management as an integral part of strategic and operational planning, management, decision-making and learning. We consider ourselves to be risk aware, but not risk averse. We identify and manage risks that may prevent us from achieving our objectives by ensuring there are effective and adequate risk management and internal control systems in place to address the key risks to which the network may be exposed.

The Trustees discharge this responsibility through their oversight role with the specific responsibility for reviewing and recommending actions delegated to the Risk and Compliance Committee. The purpose of the Start Network risk management framework is to link decision making to objectives and ensure that the organisation is risk aware, not risk averse. The systems of internal control intend to appropriately manage rather than eliminate risks. They give reasonable - rather than absolute - assurance and provide a consistent approach to identifying, assessing and management of key risks.

Existing processes in place regarding risk management comprise:

- > a quarterly review by the Board of the principal risks and uncertainties that Start Network faces as part of regular Board reporting
- > quarterly Risk and Compliance Committee meetings
- > a risk management policy and framework outlining procedures, processes, and systems to communicate and manage identified risks
- > an organisational risk register that captures strategic and operational risks identified and assessed by the Senior Management Team

The risk management policy, framework and organisational risk register contribute to improving the organisation's culture of risk and compliance and to the organisation achieving a robust level of risk maturity.



The following are currently considered to be our principal risks, aligned with our risk register:

Risk	Risk Description	Control Measures in Place
Finance and Fundraising	<p>Failure to comply with conditions of funding could result in loss of donor, disallowance or reduction in funds.</p> <p>In addition, the economic and political situation globally and reduced government expenditure on humanitarian aid results in the loss of donors or reduction in key grants and impacts the delivery of programmes or critical activities</p>	<p>Audit processes in place; maintain good relationships with donors.</p> <p>Grant management function enhanced to ensure focussed donor compliance.</p> <p>Funding base becoming more diverse with new donors added and funders supporting new areas of business such as hubs and charity development. Scenario planning and forecasting undertaken to ensure any material changes are identified.</p>
Fraud	<p>Misuse of Start Network funds or property by staff, network members or partners could result in financial loss, legal action and/or damage to our reputation.</p>	<p>Clear reporting requirements, policies, and procedures for members and partners in place; grant custodian/Start Network case management roles and responsibilities agreed; due diligence of members enables understanding of member risk re. use of funds; dissemination of handbook to members and associated training; Politically Exposed Person and sanction checks</p>
Safeguarding	<p>Our staff, members, partners, or beneficiaries could suffer from sexual exploitation and abuse, bullying or harassment.</p>	<p>Policies and procedures reviewed regularly and communicated to all. Training for staff and Trustees in place; safeguarding awareness is prominent in recruitment processes with stringent reporting mechanisms in place; dedicated Safeguarding Lead and representative on the Board.</p>
Staff Wellbeing & Retention	<p>Start Network fail to meet their duty of care to staff in the work environment and, as a result, staff members suffer from physical injuries or poor mental health due to workload, pressures of the role.</p> <p>Risk of poor staff retention.</p>	<p>Creation of a well-being support group.</p> <p>Pay and package reviewed and brought into alignment with the wider sector</p> <p>Dispersed team hiring model reviewed and greater parity across staff</p>

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

Start Network is a company limited by guarantee and is a registered charity. It is governed by a Board of Trustees who are also the directors of the charity for the purposes of company law, and who are accountable to Start Network members. The Board is supported by sub-committees while the day-to-day running of the charity is the responsibility of the CEO and CFOO.

In setting the Start Network's strategic direction, the Board takes the steer of the Start Network membership. Members are represented through the Assembly, which retains three key decisions:

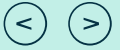
- > admitting new members into the network
- > appointing or removing Trustees
- > approving any changes to Start's Membership Policy.

Member representatives on the Assembly are nominated by each member agency and are usually CEOs or Humanitarian Directors. They are the individuals authorised to vote on AGM/EGM matters and take part in decision making on behalf of their organisations.

METHODS OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Start Network's Board of Trustees comprises a mix of independent experts and representatives of the charity's member agencies. There are five nominated Trustee



seats (independent Trustees) and seven elected member Trustee seats (member Trustees). Four of the nominated seats, including the chair and treasurer, must be independent, while one can be assigned to either an independent or a member. Nominated Trustees are selected based on their individual skills in certain areas of importance for Start Network, and member Trustees are elected by the members based on their background and skills to ensure member representation on the Board.

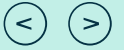
Trustee vacancy briefs are developed based on a bi-annual skills audit facilitated by the Nominations Committee. The briefs are then advertised either within Start Network's membership (if it is an elected Trustee role) or externally if it is a nominated Trustee role. Nominated Trustees are interviewed by a panel of the Board and recommended to the Assembly for ratification, while elected Trustee nominations are appointed directly by the Assembly.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

Start Network's Board of Trustees sets the charity's long-term strategy and approves the annual plan. It monitors progress against objectives and ensures that the principal risks and uncertainties to the charity are identified and controls are in place. It is responsible for Trustee and senior leadership succession planning, setting the charity's culture and upholding the charity's values. The Board also has agreed and are responsible for 'matters that are reserved to the Board' that sets our key decisions. These are regularly reviewed and updated.

The Board is supported by sub-committees, as shown below, while the day-to-day running of the charity is the responsibility of the CEO and CFOO who jointly report to the Chair of Trustees.

Start Network Governance Structure	
Assembly	Highest governing body, representing all members
Board of Trustees	Oversees the implementation of the strategy, and responsible for the governance of the organisation, ensuring it is effectively run and is meeting its mission
Sub-Committees	
Each committee is either chaired by a Trustee or has a seat for a Trustee representative	
Membership Committee	Oversees membership issues in the network and advises on the evolution of the hubs
Start Fund Committee	Responsible for the operational and strategic oversight of the Start Fund
Start Ready Committee	Responsible for the operational and strategic oversight of Start Ready
Finance and Audit Committee	Oversees the management of finances, treasury and reserves policies and external audit
Human Resources Committee	Advises the Board on the organisations' HR and remuneration frameworks.
Nominations Committee	Oversees Board composition and election of new Trustees
Risk & Compliance Committee	Oversees our risk strategy and management, reporting and compliance with UK regulations



TRUSTEE INDUCTION AND TRAINING

The onboarding process includes inductions with the Chair, CEO and CFOO, and the Governance Manager (Company Secretary). Within two months of joining the Board, new Trustees undergo formal Trustee training covering the landscape of the sector (in England & Wales), key duties and challenges for Trustees, delegation and relationship with the Executive, and good governance in charity context. They also receive training on key organisational policies, such as safeguarding and data protection.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

Start Network is jointly led by a CEO who is responsible for the vision, strategy and programmatic activities of the organisation and a CFOO who is responsible for strategy, assurance, governance, finance and operations. Both key management positions report to the Chair of the Board of Trustees. The CEO and CFOO pay grades and are reviewed by the Start Network Trustees and Human Resources Committee on an annual basis.

RELATED PARTY RELATIONSHIPS

The Trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses, benefits and related party transactions are disclosed in the financial statements. Trustees are required to declare all relevant interests on appointment and throughout their tenure as soon as practicably possible before a Board meeting as stated in our Conflict-of-Interest Policy.

TRUSTEES' INDEMNITIES

Start Network has insurance cover which includes addressing claims arising from any actual or alleged wrongful act committed by the organisation, and claims arising from any actual or alleged wrongful act committed by an insured person against any past, present or prospective employee or Trustee including, but not limited to, unfair dismissal, failure to promote or employ and failure to furnish accurate job references.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial year. Under company law, Trustees must not approve the financial statements unless they are satisfied that they give a true and fair representation of the state of affairs of the charity 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 charity will continue in business

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps to detect and prevent fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- > as far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- > they have taken all steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor, Crowe U.K. LLP, has indicated its willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of Trustees.

BOARD APPROVAL

The trustees report for Start Network charitable company, has been approved by order of the members of the Board of Trustees and signed on their behalf by:

Sanjayan Srikanthan (Chair)  Date: 24/06/2025

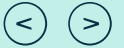
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK

Opinion

We have audited the financial statements of Start Network ('the charitable company') for the year ended 31 December 2024 which comprise the Statement of financial activities, Balance sheet, Statement of cash flows and notes to the financial statements, including 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 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 Auditor's 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 UK, including the FRC'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.

Other Information

The Trustees are responsible for the other information contained within the trustee's annual report. The other information comprises the information included in the trustee's annual report, on pages 74-87, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

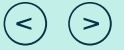
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- > the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- > the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.



Matters on which we are required to report by exception

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

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

- > adequate and proper accounting records have not been kept; 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' directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, on Page 86, 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.

Auditor's 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 auditor's 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Extent to which the Audit was Considered Capable of Detecting Irregularities, including Fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

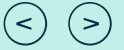
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition and

override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing of income recorded in the year and post year end, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.



Use of Our Report

This report is made solely to the charitable company's members, 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 members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Dipesh Chhatralia

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

London

4 July 2025



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

Registered Number: 09286835

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating income and expenditure account)

For the year ended 31 December 2024

	Note	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
INCOME FROM					
Donations and legacies	3	21,501	1,759	23,260	21,337
Charitable activities	4	-	542	542	557
TOTAL INCOME		21,501	2,301	23,802	21,894
EXPENDITURE ON:					
Raising Funds	5, 6,7	547	318	865	681
Charitable Activities	6,7	20,424	2,235	22,659	15,773
		20,971	2,553	23,524	16,454
NET INCOME		530	(252)	278	5,440
NET MOVEMENT IN FUNDS		530	(252)	278	5,440
RECONCILIATION OF FUNDS					
Total funds brought forward		7,026	3,515	10,541	5,101
Net movement in funds		530	(252)	278	5,440
TOTAL FUNDS CARRIED FORWARD		7,556	3,263	10,819	10,541

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 94 to 111 form part of these financial statements.



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

Registered Number: 09286835

BALANCE SHEET

As at 31 December 2024

	Note	2024 £000	2023 £000
CURRENT ASSETS			
Debtors	12	1,193	1,879
Cash at bank and in hand		11,635	14,114
		12,828	15,993
Creditors: amounts falling due within one year	13	(2,009)	(5,452)
NET CURRENT ASSETS		10,819	10,541
TOTAL NET ASSETS		10,819	10,541
CHARITY FUNDS			
Restricted funds	14,15,16	7,556	7,026
Unrestricted funds	14,15,16	3,263	3,515
TOTAL FUNDS		10,819	10,541

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

Sanjayan Srikanthan

Trustee 

Date: 24/06/2025

The notes on pages 94 to 111 form part of these financial statements.



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

Registered Number: 09286835

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	2024	2023
	£000	£000
Cash flows from operating activities		
Net cash used in operating activities	(2,479)	9,630
Change in cash and cash equivalents in the year	(2,479)	9,630
Cash and cash equivalents at the beginning of the year	14,114	4,484
Cash and cash equivalents at the end of the year	11,635	14,114

The notes on pages 94 to 111 form part of these financial statements.

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

	2024	2023
	£000	£000
Net income for the period (per Statement of Financial Activities)	278	5,440
Adjustments for:		
(Increase)/decrease in debtors	686	(818)
Increase/(decrease) in creditors	(3,443)	5,008
Net cash provided by operating activities	(2,479)	9,630

Analysis of cash and cash equivalents

	2024	2023
	£000	£000
Cash in bank and in hand	11,635	14,114



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. GENERAL INFORMATION

Start Network is a private, limited by guarantee, company (registered number 09286835) which is incorporated in England and domiciled in the UK. The address of the registered office is Albert House, 256-260 Old Street, London, EC1V 9DD.

2. ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

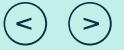
The financial statements have been prepared in accordance with the Charities SORP second edition (October 2019) (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable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

The Start Network Board of Trustees have reviewed its financial position, the budget for 2025 - 2026, forecasts and income projections, and the Charity's current levels of reserves and cash. As part of this assessment, management have undertaken scenario analysis and stress testing of key assumptions, which support the Trustees' conclusion that the Charity has sufficient access to resources to remain operational for at least the next twelve months from the date of this report. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The Trustees have also considered global financial impacts as part of the Going Concern review, including the current global decline in humanitarian funding from institutional donors, which has created a more challenging environment for the sector. While this trend presents a risk to the wider funding landscape, the Charity has considered its diverse funding base and existing commitments and, at the time of this report, does not anticipate any material impact on its operations or the Charity's ability to continue over the next twelve months from the date of approving this report. The Trustees have considered:

- > cash position and cash flow projections
- > scenarios that consider potential changes to donor funding
- > sources of funding and liquidity available
- > expenditure controls and future commitments



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.3 Income

All income is recognised once the Charity 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 once entitlement to the grant is reached. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Indirect Cost Recovery (ICR) Income is recognised in line with the conditions of the grant to which it applies and once the charity has entitlement to the income. ICR paid on grants by donors received through SCUk as grant custodian is recognised as unrestricted income. ICR paid on grants by donors received directly by Start Network is recognised as restricted income.

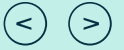
2.4 Expenditure

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 grant are allocated directly to that activity. Shared costs and support costs which are not attributable to a single grant are apportioned between those grants on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.5 Grants Making

Grant expenditure which does not involve the receipt of goods or services by Start Network, including payments to partner NGOs, is recognised either when the cash is paid to a third party or, if earlier, when an irrevocable commitment is made to pay out funds to a third party.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 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.

2.8 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 charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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

2.9 Financial Instruments

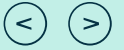
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently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

2.10 Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Pensions

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



2. ACCOUNTING POLICIES (CONTINUED)

2.12 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 Charity 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 Charity 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.

2.13 Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The Trustees consider that there are no key sources of estimation uncertainty as at 31 December 2024, however the following critical accounting judgements have been identified below:

- > **Cost allocation:** The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs. Support costs are allocated between costs of raising funds and charitable activities primarily based on staff numbers employed on those areas during the period.



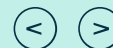
START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

3. Income from Donations and Legacies

	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Grants				
ICR (Indirect cost recovery)	-	1,759	1,759	1,647
Federal Republic of Germany Ministry for Foreign Affairs	7,485	-	7,485	11,155
Foreign, Commonwealth and Development Office (FCDO)	4,532	-	4,532	2,082
Dutch Ministry of Foreign Affairs	2,488	-	2,488	1,239
EU Civil Protection & Humanitarian Aid Operations (ECHO)	1,636	-	1,636	1,298
IKEA Foundation	1,500	-	1,500	1,873
Margaret A. Cargill Philanthropies	1,182	-	1,182	-
IMS	842	-	842	123
People's postcode lottery	500	-	500	-
GSD	374	-	374	393
Howden Foundation	201	-	201	201
Conrad N. Hilton Foundation	192	-	192	409
H&M	186	-	186	303
USAID	144	-	144	-
Swiss Re Foundation	121	-	121	460
Disaster Emergency Committee (DEC)	54	-	54	6
Okta for Good	40	-	40	32
Department of Foreign Affairs Ireland	14	-	14	111
Jersey Aid	10	-	10	5
Total grants	21,501	1,759	23,260	21,337
Total 2023	18,450	2,887	21,337	



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

4. Income from Charitable Activities

	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Membership income	-	532	532	540
Costs recharged to third parties	-	10	10	17
Total 2024	-	542	542	557
Total 2023	-	557	557	

5. Total Expenditure

Summary by fund type

	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Raising Funds	486	379	865	681
Charitable activities	20,672	1,987	22,659	15,773
Total 2024	21,158	2,366	23,524	16,454
Total 2023	13,221	3,233	16,454	

6. Expenditure on Raising Funds

	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Wages and salaries	264	116	380	276
Social security costs	-	40	40	29
Contribution to defined contribution pension schemes	-	20	20	15
Other direct costs	34	12	46	25
Support costs	249	130	379	336
Total 2024	547	318	865	681
Total 2023	285	396	681	

7. Analysis of Expenditure by Activities

	Direct costs 2024 £000	Support costs 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Raising Funds	486	379	865	681
Charitable activities	20,672	1,987	22,659	15,773
Total 2024	21,159	2,266	23,524	16,454
Total 2023	14,271	2,183	16,454	



START NETWORK (A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

7. Analysis of Expenditure by Activities (continued)

Analysis of direct costs of charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£000	£000
Staff costs	1,776	1,282
Consultancy and professional fees	581	561
Communications and marketing	159	206
Legal fees	29	62
Travel & Events	640	201
Programme disbursements	17,487	11,614
Total 2024	20,672	13,926

Analysis of support costs

	2024	2023
	£000	£000
Staff costs	920	888
Rent and utilities	242	217
Legal fees	42	74
Finance	89	58
Recruitment	68	48
Training	64	67
IT costs	234	193
Events	14	114
Insurance	50	35
Other overheads	36	36
Foreign exchange loss/(gain)	228	117
Total	1,987	1,847



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

8. Grant Making

During the year, Start Network made material grants (those in excess of £50k in 2024) to the following partners in order to deliver programmes line with the charity's objectives. No grants were paid to individuals in the year.

Partner Organisations/Institutions	2024 £000	2023 £000
ACTED	79	60
Action Against Hunger (AAH)	314	125
Association of Gender Awareness & Human Empowerment (AGAHE)	51	-
Asociacion de Servicios Comunitarios de Salud (ASECSA)	513	323
Bright Star Development Society Balochistan	190	61
CADENA	540	-
Catholic Agency for Overseas Development (CAFOD)	919	215
Care International UK	695	-
Care Philippines	379	385
Caritas India	102	-
Catholic Relief Services	1,007	152
Cesvi	60	-
Christian Aid	123	-
Concern Worldwide (UK)	115	-

Partner Organisations/Institutions	2024 £000	2023 £000
Doaba Foundation	124	-
Doctors of the World	229	-
Eco Social Development Organisation (ESDO)	727	454
Health and Nutrition Development Society (HANDS)	56	-
Help Age	-	60
Help Foundation	65	60
Humanity & Inclusion UK	1,242	339
Initiative for Development and Empowerment Axis (IDEA)	67	89
Islamic Relief	306	-
Laar Humanitarian and Development Programme (LHDP)	123	-
MercyCorps	92	-
Muslim Hands	221	-
MIDFEHOPS	-	293
North-East Affected Area Development Society (NEADS)	69	-
People In Need (PIN)	300	-
Participatory Rural Development Society (PRDS)	102	-
Sangtani Women Rural Development Organization (SWRDO)	886	-
Save the Children UK	7,320	8,138
Sustainable Environment and Ecological Development Society (SEEDS)	287	88
Tearfund	286	343
World Vision	579	176
Other	121	253
TOTAL	17,487	11,614



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

9. Staff Costs

	2024 £000	2023 £000
Wages and salaries	2,881	2,323
Social security costs	254	201
Contribution to defined contribution pension schemes	128	101
Other Staff Costs	50	27
	3,313	2,653

Other staff costs include 1 termination payment of £10,011 made during the year (2023 £9,667).

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

	2024 No.	2023 No.
Executive	4	2
Finance and Operations	18	13
Communications	6	3
Evidence	5	4
Innovation	2	3
Network Development and Member Engagement	5	7
Resource Mobilisation	8	6
Start Ready	2	2
	50	40

In 2024, following a functional review Start Network introduced a team of 5 Directors to lead each of the Directorates, Network and Funds, Impact and Change, Resource Mobilisation and Business Development, People, Operations and Assurance and Finance. New roles were also created in Finance and Grant Management, Assurance, Communications and Resource Mobilisation inline with the growth in income and activity.



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

9. Staff Costs (continued)

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

	2024	2023
	No.	No.
In the band £60,001 - £70,000	5	2
In the band £70,001 - £80,000	-	-
In the band £80,001 - £90,000	-	-
In the band £90,001 - £100,000	0	1
In the band £100,001 - £110,000	2	1

Total key management personnel remuneration (including pension costs) in the year was £242,427 (2023: £234,614).



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

10. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2023: £nil).

During the year ended 31 December 2024, expenses were reimbursed or paid directly to 2 Trustees for a total of £2,220 for travel expenses (2024: £1,513 to 4 Trustees):

11. Auditors' Remuneration

	2024 £000	2023 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	33	26

12. Debtors

	2024 £000	2023 £000
Trade debtors	439	216
Prepayments and accrued income	752	1,656
Other debtors	2	7
	<u>1,193</u>	<u>1,879</u>

13. Creditors: Amounts falling due within one year

	2024 £000	2023 £000
Trade creditors	405	3,677
Other taxation and social security	85	55
Other creditors	19	19
Accruals and deferred income	1,499	1,701
	<u>2,009</u>	<u>5,452</u>
	2024 £000	2023 £000
Deferred income at 1 January 2024	-	-
Resources deferred during the year	275	-
Amounts released from previous periods	-	-
Deferred income at 31 December 2024	<u>275</u>	<u>-</u>



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

14. Statement of Funds

Current year

	Balance at 1 January 2024	Income	Expenditure	Transfers in/out	Balance at 31 December 2024
	£000	£000	£000	£000	£000
Unrestricted funds					
General funds – all funds	3,515	2,301	(2,553)	-	3,263
	3,515	2,301	(2,553)	-	3,263
Restricted funds					
Federal Republic of Germany Ministry for Foreign Affairs	3,593	7,485	(9,845)	-	1,233
Foreign, Commonwealth and Development Office (FCDO)	433	3,751	(2,891)	-	1,293
FCDO Innovation	53	761	(749)	-	65
EU Civil Protection & Humanitarian Aid Operations (ECHO)	1,287	1,636	(1,746)	-	1,177
Ministry of Foreign Affairs of the Netherlands	-	2,488	(1,756)	-	732
IKEA Foundation	388	1,500	(801)	-	1,087
Margaret A. Cargill Philanthropies	31	1,182	(435)	-	778
Irene M. Staehelin Foundation	-	842	(532)	-	310
People's Postcode Lottery	-	500	(322)	-	178
Swiss Re Foundation	308	121	(336)	-	93
French Ministry of Foreign Affairs	389	-	(378)	-	11
Global Support and Development	-	374	(374)	-	-
Howden Foundation	117	201	(213)	-	105
Conrad N. Hilton Foundation	43	192	(112)	-	123
L'Oréal Foundation	188	-	(188)	-	-
H&M Foundation	-	186	(5)	-	181
USAID	-	144	(54)	-	90
Share Trust – LCA Bangladesh	124	-	(121)	-	3
Department of Foreign Affairs Ireland	72	14	78	-	8
Other restricted funds	-	124	(35)	-	89
	7,026	21,501	(20,971)	-	7,556
Total of funds	10,541	23,802	(23,524)	-	10,819



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

14. Statement of Funds (continued)

Prior year

	Balance at 1 January 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2023 £000
Unrestricted funds					
General funds – all funds	3,342	3,444	(3,233)	(38)	3,515
	3,342	3,444	(3,233)	(38)	3,515
Restricted funds					
Foreign, Commonwealth and Development Office (FCDO)	154	1,443	(1,164)	-	433
Federal Republic of Germany Ministry for Foreign Affairs	-	11,155	(7,562)	-	3,593
European Commission (ECHO)	-	1,298	(11)	-	1,287
Department of Foreign Affairs Ireland	-	111	(39)	-	72
CDP Bangladesh	1	-	(2)	1	-
FCDO Innovation	48	639	(634)	-	53
Conrad N. Hilton Foundation	7	409	(373)	-	43
Howden Group Foundation	-	201	(84)	-	117
IKEA Foundation	12	1,873	(1,497)	-	388
L'Oreal Foundation	-	303	(115)	-	188
Mac Philanthropies	1,258	-	(1,227)	-	31
Share Trust – LCA Bangladesh	1	123	-	-	124
Swiss Embassy Bangladesh	18	32	(59)	9	-
Swiss RE	132	460	(284)	-	308
French Ministry	149	393	(153)	-	389
Other restricted funds	(21)	10	(17)	28	-
	1,759	18,450	(13,221)	38	7,026
Total of funds	5,101	21,894	(16,454)	-	10,541



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

15. Summary of Funds

Current year

	Balance at 1 January 2024	Income	Expenditure	Transfers in/ out	Balance at 31 December 2024
	£000	£000	£000	£000	£000
General funds	3,515	2,301	(2,553)		3,263
Restricted funds	7,026	21,501	(20,971)		7,556
	10,541	23,802	(23,524)	-	10,819

Prior year

	Balance at 1 January 2023	Income	Expenditure	Transfers in/ out	Balance at 31 December 2023
	£000	£000	£000	£000	£000
General funds	3,342	3,444	(3,233)	(38)	3,515
Restricted funds	1,759	18,450	(13,221)	38	7,026
	5,101	21,894	(16,454)	-	10,541

16. Analysis of Net Assets between Funds

Current year

	Restricted funds 2024 £000	Unrestricted funds 2024 £000	Total funds 2024 £000
Current assets	6,113	6,715	12,828
Creditors due within one year	1,443	(3,452)	(2,009)
Total 2024	7,556	3,263	10,819

Prior year

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000
Current assets	11,567	4,426	15,993
Creditors due within one year	(4,541)	(911)	(5,452)
Total 2023	7,026	3,515	10,541

17. Pension Contributions

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amount to £128,000 (2023: £101,000), of which £20,472 (2023: £12,000) was payable to the fund at the balance sheet date and was included in other creditors.



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

18. Operating Lease Commitments

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

	2024 £000	2023 £000
Not later than 1 year	226	286
Between 2 and 5 years		226

19. Grant Commitments

At 31 December 2024 the charity had the following grant funding commitments to our partner organisations, in the form of sub-grant agreements:

	2024 £000	2023 £000
Less than 1 year	2,986	2,690
Between 2 and 5 years	85	1,739
Total	3,071	4,429

Sub-grant agreements are non-binding and payments are subject to conditions set out in the agreements. The charity intends to fund these commitments from the current and future funds already received by the charity.

20. Related Party Transactions

During the year there were no transactions with related parties to disclose.

21. Analysis of Change in Net Debt

	At 1 January 2024 £000	Cash Flows £000	At 31 December 2024 £000
Cash at bank and in hand	14,114	(2,479)	11,635
	<u>14,114</u>	<u>(2,479)</u>	<u>11,635</u>



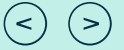
START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

22. Comparative Statement of Financial Activities

	Note	Restricted funds	Unrestricted funds	Total funds	Total funds
		2023	2023	2023	2022
		£000	£000	£000	£000
INCOME FROM					
Donations and legacies	3	18,450	2,887	21,337	5,856
Charitable activities	4	-	557	557	568
		18,450	3,444	21,894	6,424
EXPENDITURE ON:					
Raising Funds	5	285	396	681	530
Charitable Activities	6	12,936	2,837	15,773	7,384
		13,221	3,233	16,454	7,914
		5,229	211	5,440	(1,490)
NET MOVEMENT IN FUNDS					
		5,229	211	5,440	(1,490)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,759	3,342	5,101	6,591
Net movement in funds		5,229	211	5,440	(1,490)
Transfers between funds		38	(38)	-	-
		7,026	3,515	10,541	5,101
TOTAL FUNDS CARRIED FORWARD					



START NETWORK (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

23. Post Balance Sheet Events

After the balance sheet date, on 26 February 2025, Start Network received formal notification of the termination of two grant agreements funded by USAID; both of which commenced in 2024. The total value of the grants was \$2,495,048, comprising:

- > Grant A: \$1,495,048 USD, delivered via a subgrant through Save the Children US, of which \$183,205 USD had been received in 2024.
- > Grant B: \$1,000,000 USD, directly contracted with Start Network, no funds had been received in 2024.

These terminations were part of broader USAID funding cuts and programme closures announced in early 2025, affecting a wide range of international programmes. Upon receiving termination letters on 26 February 2025, Start Network assessed all incurred and committed expenditure up to the termination date, including allowable project close-out costs, in accordance with grant terms. Of the funds received in 2024, \$93,660 was unspent and returned to USAID via Save the Children US as per the grant and subgrant agreements.

START
NETWORK

startnetwork.org

START NETWORK

England & Wales - Charity number 1159483

Accounts

START NETWORK

TRUSTEES REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

Registered Number: 09286835
Charity Number: 1159483

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

Trustees	Amad Muhammad Anwer Iqbal Benjamin Laniado Kassin (resigned 30 June 2023) Binny Prabhakar Glyn Isherwood (Treasurer) Malcolm David Spence Mohammed Nadeem Noreen McGrath Gumbo (Vice Chair) Oenone Kate Chadburn (resigned 30 April 2024) Pankaj Kumar (Appointed 30 Nov 2023) Rahaf Rifah (Appointed 30 Nov 2023) Sanjayan Srikanthan (Chair)
Company registered number	09286835
Charity registered number	1159483
Registered office	Albert House 256 – 260 Old Street London, EC1V 9DD
Chief Finance and Operations Officer	Suzanne Lyne
Chief Executive Officer	Christina Bennett
Independent auditor	Crowe U.K. LLP 55 Ludgate Hill London, EC4M 7JW
Bankers	Barclays 1-7 King Street London, EC2V 8AU

Solicitors

Withers LLP
20 Old Bailey
London, EC4M 7AN

TRUSTEE ANNUAL REPORT | YEAR ENDED 31 DECEMBER 2023

The Start Network Trustees present their Annual Report together with the audited financial statements of the charity for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), second edition (October 2019), 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).

Start Network began in 2010 as the British Consortium of Humanitarian Agencies and was hosted by Save the Children UK (SCUK) until becoming an independent charity on 1st May 2019. SCUK is incorporated under the name of Save the Children Fund, a registered charity in England and Wales (213890) and Scotland (SC039570) and a registered company in England and Wales (178159).

Role of the Grant Custodian

In 2023, SCUK continued to act as Grant Custodian to Start Network, in relation to funding mutually agreed programmes - accepting funds from donors pursuant to the funding agreements, implementing funding programmes and distributing the relevant grant custodian funds to members (for projects) and Start Network (for its operational costs, other projects, and initiatives).

Start Network continues to build its capacity to accept and manage grants independently. In June 2022, Start Network Board of Trustees approved the recommendation to move away from the grant custodian agreement with SCUK in 2025. A cross-organisational project was set up in 2022 to manage this transition.

Our Vision and Mission

The Start Network charity supports a growing membership of aid agencies across the world (the Network), working together to revolutionise the global humanitarian system. The Network is made up of close to 100 organisations across six continents, ranging from large international organisations to local and national NGOs. That figure is set to grow as we welcome local and national organisations through our hub countries

Our vision is for a locally led humanitarian system that is accountable to people affected by and at risk of crises to save more lives, promote dignity and protect people from loss and harm.

Our mission is to drive system-level shifts in the way humanitarian action is approached, resourced and delivered, by demonstrating powerful alternatives for collaborating, financing and operating.

Our Values

Underpinning all our work, we aim to be the change we want to see, working to uphold the following principles and expecting the same from our staff, hubs, and members.

- **We put people first:** the communities we serve come first in our decision-making and programming.
- **We are brave:** we have great ambition and are willing to explore new things and are willing to take risks to achieve it.
- **We operate collectively:** we leverage the value of working as a network, sharing risk and resources, and learning together.
- **We are inclusive:** we see the value in diverse perspectives and work to remove the barriers that prevent voices being heard.
- **We are open:** we work transparently and with integrity, building mutual trust in all levels of our work, from governance to programming.
- **We are ethical:** we behave and operate based on key principles of anti-racism, non-discrimination, and anti-colonialism.

Our Strategic Priorities

The events in recent times have challenged us to deepen our commitment to local humanitarian action and the power shifts that this requires; to demonstrate that acting collectively, early, and ahead of a crisis can minimise death and suffering, and to galvanise our diverse, growing global network around a critical examination of our ethics and mindsets and accelerating systems change.

From 2021-2023, we focused on the following strategic outcome areas

- Catalysing a locally led network of networks for equity in power, decision making, access to resources and voice
- Expanding a family of funds and financial services for timely, proactive and risk informed crisis action
- Promoting a culture of innovation and learning for continuous evolution, experimentation and iteration

For 2023, we agreed to prioritise the following:

1. To grow and expand our network of networks of locally led country and regional hubs by incubating and transitioning them to become independent entities
2. To resource and improve our family of global and local funds and risk financing tools by focusing on quality of collaboration, operations and accessibility to them by local organisations
3. To build a body of evidence and good practice in support of locally led innovative and sustainable humanitarian action through reflection, iteration, and peer learning.
4. To improve the effectiveness and sustainability of the organisation and network by improving systems and exploring new partnerships and services opportunities.

During the year, we have performed well against our targets that measure the above activities making significant progress towards our 3 Year Strategic Priorities.

PUBLIC BENEFIT

When considering our priorities and activities, the Start Network Board of Trustees had due regard to the Charity Commission's guidance on public benefit. Our social intentions are to do no harm, operate efficiently and to the

law, and through the work of Start Network members ensure that people receive better quality humanitarian aid, maintain their dignity and are protected from suffering and harm.

We hold a unique space that is not being fulfilled by anyone else and believe that the issues we are tackling in humanitarian action will lead to an improved humanitarian sector, where spend is more efficient and delivery is more effective.

We work through our members, providing them with resources to enable a higher quality of assistance to communities affected by crisis. We work through our partnerships and advocacy, promoting best practices and system change in the humanitarian sector. We benefit:

- crisis-affected communities, who receive higher quantity and quality of assistance
- our members, who become better at delivering assistance - more timely, appropriate, efficient, and collaborative
- the wider humanitarian sector, which is exposed to our innovations such as anticipation, tiered due diligence and local decision-making and funding
- taxpayers and donors, who see their contributions managed more efficiently and transparently

OVERVIEW OF PERFORMANCE IN 2023

With thanks to our Trustees, members, supporters and staff, we made substantial progress toward achieving our mission and collective ambition of transforming an outdated humanitarian system.

Performance Highlights¹.

- We grew our membership to close to 100 local, national and international members, more than half of which are local, working across six continents, and begun transitioning to a decentralised, hubs-
- We shifted network power to local and national organisations by supporting 10 locally led hubs, coalitions of local, national and

¹ Start Network works closely with Save the Children UK, which manages a number of programmes on its behalf, including the global and local Starts Funds and other disaster risk financing mechanisms.

international organisations working together to improve humanitarian action

- We shifted resources to civil society organisations and increasingly local organisations through the Global Start Fund.
- We have made network resources available ahead of crises through Start Ready, a leading-edge anticipatory financing facility and risk pool of £5 million that has allowed us to move from assisting people in need to protecting people at risk. We have influenced the anticipatory action policy agenda through our evidence and experience.
- We have shifted network practice and behaviour to be anti-colonial and driven by community priorities, especially through our Community-Led Innovation Programme (CLIP) and we have provided platforms and opportunities to amplify community impact on a global scale
- We have identified our strengths, crystallised our value offer and improved our practice to better support our members and hubs

For more information and case studies please refer to our Annual Review 2023

PLANS FOR 2024

Start Network has engaged with staff and members to finalise a new three-year strategy which will crystallise our value offer as a systems change organisation, leveraging our organisational strengths (networker, funder, innovator, influencer). It sets out how we will develop the network of Hubs, by getting funding into the places it's needed earlier and quicker than ever before, and by designing and testing innovative new ways of operating. All with the principles of local leadership, devolution, and decolonisation at their core.

For more information on how we define our strengths, please refer to the Annual Review.

STRATEGIC OBJECTIVES 2024

- **Networker** - We will build and diversify our network of networks through our members and locally led hubs and support hubs on their journey to independence.

-
- **Funder** - We will scale our family of funds, diversify our financial products, expand our coverage of countries and risks across our network and increase access to funds by local organisations.
 - **Innovator** - We will advance humanitarian practice by designing, testing and exporting a pool of new approaches, tools and services. In doing so, we will create a culture of innovation across the organisation and network.
 - **Influencer** - We will influence organisation, membership and sector policy and practice through evidence, analysis and advocacy across our main change area.
 - **Organisational Development** - We will invest in key areas that allow us to cater for a growing membership and provide a robust and effective service to our members, hubs, donors and other stakeholders

FINANCIAL REVIEW

Start Network's income in 2023 was £21,894,000 compared to £6,424,000 in 2022. This is an increase of 341% mainly due to Start Network increasingly taking on grants directly, over and above those received via the grant custodian arrangement with SCUK plus the ability to secure new income from new strategic donors.

Income from Donations

Restricted Income

In 2023 Start Network recognised a total of £18,450,000 (2022: £3,078,000) restricted income to support the work of the Start Network charity. Restricted income includes the indirect cost recovery (ICR) paid by donors on grants received directly by Start Network. These funds were for activities relating to the Start Fund and Start Ready programmes along with organisational strengthening, communications, network development, grant management, operations and recoverable staff costs.

The significant growth in restricted income in 2023 was largely due to new donor partners including the European Civil Protection and Humanitarian Aid Operations (ECHO), L'Oreal Foundation, Howden Foundation and a substantial grant from the German Federal Foreign Office (£11.2m).

Unrestricted Income

In 2023 Start Network also received a total of £2,887,000 (2022: £2,778,000) in unrestricted income. £1,647,000 (2022: £1,806,000) was related to indirect cost recovery (ICR), which is paid on grants by donors received through the SCUK as grant custodian and is split between Start Network and SCUK. These funds can be used at the discretion of the senior management team to cover support and other indirect and operational costs. We also received £1,239,000 (2022: £972,000) funding from the Dutch government, which has supported the development of the hub network, our innovation programmes as well as the continued development of Start Network as an independent charity.

Income from Charitable Activities

Start Network received £540,000 in membership fees in 2023 (2022: £497,000). Income from membership fees is used to cover Start Network core and business as usual activities.

Analysis of Expenditure

Total expenditure for 2023 was £16,454,000 (2022: £7,914,000) of which £681,000 (2022: £530,000) was allocated to raising funds. The remaining £15,773,000 (2022: £7,384,000) was split with £13,926,000 (2022: £6,416,000) being allocated as direct costs, including staffing and £11,614,000 (2022: £3,935,000) of programme disbursements. £1,847,000 (2022: £1,178,000) was allocated to support costs such as staff costs, rent, IT, bank charges and foreign exchange losses.

Summary of Financial Position

Start Network ended the year with total funds of £10,541,000 (2022: £5,101,000), of which £7,026,000 (2022: £1,759,000) are restricted funds. We have refreshed our budget and associated plans in 2024 to ensure we are able to expedite some of our work in the coming two years whilst keeping close management of our financial position and adequate reserves.

Significant Events affecting our Financial Position

The Finance and Audit Committee consider significant external events that could affect our financial position when reviewing financial forecasts used for budgeting purposes including changes to government funding, i.e. from the UK Foreign and Commonwealth Development Office (FCDO), German Federal Foreign Office, Ministry of Foreign Affairs of the Netherlands among others, rising energy costs and inflation.

We continue to monitor risks that could affect our financial sustainability to ensure we have a robust plan.

Our approach is always to ensure that we are focusing on the impact to the organisation eighteen months into the future to ensure we have sufficient time to adapt our financial plans if situations change.

FUNDRAISING POLICY AND PRINCIPLES

The assurance of adequate and sustainable funding is fundamental to our success. We would not be able to achieve our aims without the generosity and support of our funders, who not only sustain our initiatives financially but buy into our ambition to work differently.

Start Network does not carry out any fundraising activities directly with individuals; rather all fundraising is connected to institutional and corporate fundraising. We assess every funding opportunity according to Start Network's ethical principles.

- The donor is not involved in harmful activities and can demonstrate this.
- Acceptance of funding is unlikely to cause reputational damage to the Start Network.
- Acceptance of funding will not result in the perception that Start Network has been influenced by that donor to pursue a specific policy or course of action.
- The donation is received without undue pre-conditions (e.g., geographical or political exclusions).
- The donation will include a reasonable contribution towards Start Network's operating costs or show evidence of a future long-term commitment and financial contribution.

-
- If applicable, the donation or partnership should bring new skills that further Start Network's objectives.

Principal Funding

Start Network works in partnership with a range of donors from around the world who are attracted to our vision for a transformed humanitarian system.

While some donors have been with us since the beginning of our journey as an independent charity in 2019, others were already supporting Start Network when it was an incubated entity of Save the Children UK from as early as 2009. Some have joined us more recently as the range and scope of our work has expanded. After launching 'Start Ready', an innovative financial instrument which pools risk and funding to protect a larger number of people by releasing funding prior to a crisis, in 2021, we were able to build on the momentum this created and brought in some strategic new private sector donors in 2023. For example, L'Oreal, a global corporate, has agreed to support our anticipation work for the next year and Howden Foundation who has also committed to this project for the next two years.

Beyond this, many of our donors are now also supporting multiple programmatic areas across the whole of the Start Network vision.

We would also like to mention our national funds, whose long-term sustainability is of critical importance to us. Resource Mobilisation efforts have focused in this area of our work in 2023 and we were able to secure a new two year grant from FCDO for Start Fund Bangladesh and continuation funding from the Share Trust.

Finally, we are grateful to the German Federal Foreign Office who in 2023 awarded Start Network with a substantial grant (£11.2m) which will help to catalyse anticipatory action work through the Start Fund and Start Ready.

Going Concern

The Start Network Board of Trustees have reviewed its financial position, the budget for 2024 - 2025, forecasts and income projections, and the Charity's current levels of reserves and cash, and concluded that the Charity has sufficient access to resources to remain operational for at least the next twelve months from the date of this report.

Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements. The Trustees have also considered global financial impacts as part of the Going Concern review and have concluded that there are no specific risks which affect the Charity's ability to continue over the next twelve months from the date of approving this report.

Reserves Policy

Start Network's reserves policy is reviewed and approved by the Board of Trustees on at least an annual basis.

We hold unrestricted reserves to provide cover for unexpected changes in income and expenditure, allowing us to continue key activities in the event of:

- a temporary loss of income, e.g. a short-term deficit in cash
- a permanent fall in income, giving time to adjust our cost-base or adjust our business model
- incurring a one-off cost such as an expenditure in our grant portfolio that has not been covered by a donor and/or other eligible income streams

Start Network has set an unrestricted reserves level in the range of £1.8 million to £2.3 million. These reserves are to cover our legal, strategic and risk-based obligations and any designated reserves.

Start Network ended the year with total funds of £10,541,000 (2022: £5,101,000), of which £7,026,000 (2022: £1,759,000) are restricted and £3,515,000 are unrestricted. £512,000 of unrestricted reserves cover future operating lease commitments.

At the end of 2023, the level of free reserves held was £3,003,000 (2022: £2,732,000) which is higher than our range of £1,800,000 to £2,300,000. Budgets are prepared on a two-year cycle with the intention to maintain reserves within the agreed range by the end of the second year. This balance of reserves will be used to ensure that Start Network advances itself in its charitable aims and considers its future reserve requirement in line with growth and its Mission and Vision. Levels will be adjusted in line with financial need and plans. The reserves level of the organisation is reviewed every six months on an ongoing basis to also assure the sustainability of the organisation.

PRINCIPAL RISKS AND UNCERTAINTIES

Start Network views risk management as an integral part of strategic and operational planning, management, decision-making and learning. We consider ourselves to be risk aware, but not risk averse. We identify and manage risks that may prevent us from achieving our objectives by ensuring there are effective and adequate risk management and internal control systems in place to address the key risks to which the network may be exposed.

The Trustees discharge this responsibility through their oversight role with the specific responsibility for reviewing and recommending actions delegated to the Risk and Compliance Committee. The purpose of the Start Network risk management framework is to link decision making to objectives and ensure that the organisation is risk aware, not risk averse. The systems of internal control intend to appropriately manage rather than eliminate risks. They give reasonable - rather than absolute - assurance and provide a consistent approach to identifying, assessing and management of key risks.

Existing processes in place regarding risk management comprise:

- a quarterly review by the Board of the principal risks and uncertainties that Start Network faces as part of regular Board reporting
- quarterly Risk and Compliance Committee meetings
- a risk management policy and framework outlining procedures, processes, and systems to communicate and manage identified risks
- an organisational risk register that captures strategic and operational risks identified and assessed by the Senior Management Team

The risk management policy, framework and organisational risk register contribute to improving the organisation's culture of risk and compliance and to the organisation achieving a robust level of risk maturity.

The following are currently considered to be our principal risks, aligned with our risk register:

Risk	Risk Description	Control Measures in Place
Fraud	Misuse of Start Network funds or property by staff, network members or partners could result in financial loss, legal action and/or damage to our reputation.	Clear reporting requirements, policies, and procedures for members and partners in place; grant custodian/Start Network case management roles and responsibilities agreed; due diligence of members enables understanding of member risk re. use of funds; dissemination of handbook to members and associated training; Politically Exposed Person and sanction checks.
Finance and Fundraising	<p>Failure to comply with conditions of funding could result in loss of donor, disallowance or reduction in funds.</p> <p>In addition, the economic situation globally results in the loss of donors or reduction in key grants and impacts the delivery of programs or critical activities</p>	<p>Audit processes in place; maintain good relationships with donors.</p> <p>Grant management function enhanced to ensure focussed donor compliance.</p> <p>Funding base becoming more diverse with new donors added and funders supporting new areas of business such as hubs and charity development.</p>
Safeguarding	Our staff, members, partners, or beneficiaries could suffer from sexual exploitation and abuse, bullying or harassment.	Policies and procedures reviewed regularly and communicated to all. Training for staff and Trustees in place; safeguarding awareness is prominent in recruitment processes with stringent reporting mechanisms in place; dedicated Safeguarding Lead and representative on the Board.

Risk	Risk Description	Control Measures in Place
Staff Wellbeing & Retention	<p>Start Network fail to meet their duty of care to staff in the work environment and, as a result, staff members suffer from physical injuries or poor mental health due to workload, pressures of the role.</p> <p>Risk of poor staff retention.</p>	<p>More focus on manager training including well-being.</p> <p>Creation of a well-being support group.</p> <p>Pay and package reviewed and brought into alignment with the wider sector</p> <p>Dispersed team hiring model reviewed and greater parity across staff</p>

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Start Network is a company limited by guarantee and is a registered charity. It is governed by a Board of Trustees who are also the directors of the charity for the purposes of company law, and who are accountable to Start Network members. The Board is supported by sub-committees while the day-to-day running of the charity is the responsibility of the CEO and CFOO.

In setting the Start Network’s strategic direction, the Board takes the steer of the Start Network membership. Members are represented through the Assembly, which retains three key decisions:

- admitting new members into the network
- appointing or removing Trustees
- approving any changes to Start’s Membership Policy.

Member representatives on the Assembly are nominated by each member agency and are usually CEOs or Humanitarian Directors. They are the individuals authorised to vote on AGM matters and take part in decision making on behalf of their organisations.

Methods of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Start Network's Board of Trustees comprises a mix of independent experts and representatives of the charity's member agencies. There are five nominated Trustee seats (independent Trustees) and seven elected member Trustee seats (member Trustees). Four of the nominated seats, including the chair and treasurer, must be independent, while one can be assigned to either an independent or a member. Nominated Trustees are selected based on their individual skills in certain areas of importance for Start Network, and member Trustees are elected by the members based on their background and skills to ensure member representation on the Board.

Trustee vacancy briefs are developed based on a bi-annual skills audit facilitated by the Nominations Committee. The briefs are then advertised either within Start Network's membership (if it is an elected Trustee role) or externally if it is a nominated Trustee role. Nominated Trustees are interviewed by a panel of the Board and recommended to the Assembly for ratification, while elected Trustee nominations are appointed directly by the Assembly.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

Start Network's Board of Trustees sets the charity's long-term strategy and approves the annual plan. It monitors progress against objectives and ensures that the principal risks and uncertainties to the charity are identified and controls are in place. It is responsible for Trustee and senior leadership succession planning, setting the charity's culture and upholding the charity's values. The Board also has agreed and are responsible for 'matters that are reserved to the Board' that sets our key decisions. These are regularly reviewed and updated.

The Board is supported by sub-committees, as shown below, while the day-to-day running of the charity is the responsibility of the CEO and CFOO who jointly report to the Chair of Trustees.

Start Network Governance Structure

Assembly	Highest governing body, representing all members
Board of Trustees	Oversees the implementation of the strategy, and responsible for the governance of the organisation, ensuring it is effectively run and is meeting its mission
Sub-Committees	
Each committee is either chaired by a Trustee or has a seat for a Trustee representative	
Membership Committee	Oversees membership issues in the network and advises on the evolution of the hubs
Start Fund Committee	Responsible for the operational and strategic oversight of the Start Fund
Start Ready Committee	Responsible for the operational and strategic oversight of Start Ready
Finance and Audit Committee	Oversees the management of finances, treasury and reserves policies and external audit
Human Resources Committee	Advises the Board on the organisations' HR and remuneration frameworks.
Nominations Committee	Oversees Board composition and election of new Trustees
Risk & Compliance Committee	Oversees our risk strategy and management, reporting and compliance with UK regulations

Trustee Induction and Training

The onboarding process includes inductions with the Chair, CEO and CFOO, and the Governance Manager (Company Secretary). Within two months of joining the Board, new Trustees undergo formal Trustee training covering the landscape of the sector (in England & Wales), key duties and challenges for Trustees, delegation and relationship with the Executive, and good governance in charity context. They also receive training on key organisational policies, such as safeguarding and data protection.

Pay Policy for Key Management Personnel

Start Network is jointly led by a CEO who is responsible for the vision, strategy and programmatic activities of the organisation and a CFOO who is responsible for strategy, assurance, governance, finance and operations. Both key management positions report to the Chair of the Board of Trustees. The

CEO and CFOO pay grades and are reviewed by the Start Network Trustees and Remuneration Committee on an annual basis.

Related Party Relationships

The Trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses, benefits and related party transactions are disclosed in the financial statements. Trustees are required to declare all relevant interests on appointment and throughout their tenure as soon as practicably possible before a Board meeting as stated in our Conflict-of-Interest Policy.

Trustees' Indemnities

Start Network has insurance cover which includes addressing claims arising from any actual or alleged wrongful act committed by the organisation, and claims arising from any actual or alleged wrongful act committed by an insured person against any past, present or prospective employee or Trustee including, but not limited to, unfair dismissal, failure to promote or employ and failure to furnish accurate job references.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial year. Under company law, Trustees must not approve the financial statements unless they are satisfied that they give a true and fair representation of the state of affairs of the charity 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

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- 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 charity will continue in business

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps to detect and prevent fraud and other irregularities.

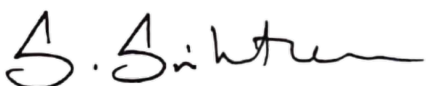
DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- as far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- they have taken all steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

AUDITOR

The auditor, Crowe U.K. LLP, has indicated its willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees. Approved by order of the members of the Board of Trustees and signed on their behalf by:



Sanjayan Srikanthan (Chair)

Date: 27/06/2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK

Opinion

We have audited the financial statements of Start Network ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of financial activities, Balance sheet, Statement of cash flows and notes to the financial statements, including 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 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 Auditor's 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 UK, including the FRC'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.

Other Information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept; 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' directors' report and from the requirement to prepare a strategic report.

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.

Auditor's 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 auditor's 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial

statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the Audit was Considered Capable of Detecting Irregularities, including Fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing of income recorded in the year and post year end, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity

Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of Our Report

This report is made solely to the charitable company's members, 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 members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor

London

4 July 2024

START NETWORK (A company limited by guarantee)**REGISTERED NUMBER: 09286835**

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000	Total funds 2022 £000
INCOME FROM					
Donations and legacies	3	18,450	2,887	21,337	5,856
Charitable activities	4	-	557	557	568
TOTAL INCOME		18,450	3,444	21,894	6,424
EXPENDITURE ON:					
Raising Funds	5, 6,7	285	396	681	530
Charitable Activities	6,7	12,936	2,837	15,773	7,384
		13,221	3,233	16,454	7,914
NET INCOME		5,229	211	5,440	(1,490)
NET MOVEMENT IN FUNDS		5,229	211	5,440	(1,490)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,759	3,342	5,101	6,591
Net movement in funds		5,229	211	5,440	(1,490)
Transfers between funds		38	(38)	-	-
TOTAL FUNDS CARRIED FORWARD		7,026	3,515	10,541	5,101

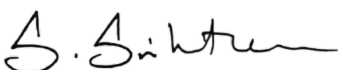
The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 29 to 45 form part of these financial statements.

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £000	2022 £000
CURRENT ASSETS			
Debtors	12	1,879	1,060
Cash at bank and in hand		14,114	4,484
		15,993	5,544
Creditors: amounts falling due within one year	13	(5,452)	(443)
NET CURRENT ASSETS		10,541	5,101
TOTAL NET ASSETS		10,541	5,101
CHARITY FUNDS			
Restricted funds	14,15,16	7,026	1,759
Unrestricted funds	14,15,16	3,515	3,342
TOTAL FUNDS		10,541	5,101

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:



Sanjayan Srikanthan
Trustee

Date: 27/06/2024

The notes on pages 29 to 45 form part of these financial statements.

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£000	£000
Cash flows from operating activities		
Net cash used in operating activities	9,630	(2,634)
Change in cash and cash equivalents in the year	9,630	(2,634)
Cash and cash equivalents at the beginning of the year	4,484	7,118
Cash and cash equivalents at the end of the year	14,114	4,484
The notes on pages 29 to 45 form part of these financial statements.		
Reconciliation of net movement in funds to net cash flow from operating activities		
	2023	2022
	£000	£000
Net income for the period (per Statement of Financial Activities)	5,440	(1,490)
Adjustments for:		
(Increase)/decrease in debtors	(818)	(633)
Increase/(decrease) in creditors	5,008	(511)
Net cash provided by operating activities	9,630	(2,634)
Analysis of cash and cash equivalents		
	2023	2022
	£000	£000
Cash in bank and in hand	14,114	4,484

START NETWORK (A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. General Information

Start Network is a private, limited by guarantee, company (registered number 09286835) which is incorporated in England and domiciled in the UK. The address of the registered office is Albert House, 256-260 Old Street, London, EC1V 9DD.

2. Accounting Policies

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP second edition (October 2019) (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) (effective 1 January 2019) and the Companies Act 2006. Start 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 Going Concern

The Trustees of the Start Network have reviewed its financial position, the budget for 2024 – 2025, forecasts and income projections, and the Charity's current levels of reserves and cash; and concluded that the Charity has sufficient access to resources to remain operational for at least the next 12 months from the date of this report.

Therefore, the Trustees of the Start Network continue to adopt the going concern basis of accounting in preparing the annual financial statements. The Trustees have also considered global financial impacts as part of the going concern review and concluded that there are no specific risks which affect the Charity's ability to continue over the next twelve months from the date of approving this report.

The Trustees have considered:

- cash position and cash flow projections
- scenarios that consider potential changes to donor funding
- sources of funding and liquidity available
- expenditure controls and future commitments
- protecting the key assets and sustaining our charitable services

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity 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 once entitlement to the grant is reached. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Indirect Cost Recovery (ICR) Income is recognised in line with the conditions of the grant to which it applies and once the charity has entitlement to the income. ICR paid on grants by donors received through SCUUK as grant custodian is recognised as unrestricted income. ICR paid on grants by donors received directly by Start Network is recognised as restricted income.

2.4 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 grant are allocated directly to that activity. Shared costs and support costs which are not attributable to a single grant are apportioned between those grants on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting Policies (continued)

2.5 Grants Making

Grant expenditure which does not involve the receipt of goods or services by Start Network, including payments to partner NGOs, is recognised either when the cash is paid to a third party or, if earlier, when an irrevocable commitment is made to pay out funds to a third party.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 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.

2.8 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 charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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

2. Accounting Policies (continued)

2.9 Financial Instruments

The charity 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 Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Pensions

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

2.12 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 Charity 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 Charity 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.

2.13 Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The Trustees consider that there are no key sources of estimation uncertainty as at 31 December 2023, however the following critical accounting judgements have been identified below:

- **Cost allocation:** The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs. Support costs are allocated between costs of raising funds and charitable activities primarily based on staff numbers employed on those areas during the period.

START NETWORK (A company limited by guarantee)

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

3. Income from Donations and Legacies

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000	<i>Total funds 2022 £000</i>
Grants				
ICR (Indirect cost recovery)	-	1,647	1,647	1,806
Federal Republic of Germany Ministry for Foreign Affairs	11,155	-	11,155	-
Foreign, Commonwealth and Development Office (FCDO)	2,082	-	2,082	855
IKEA Foundation	1,873	-	1,873	425
European Commission Civil Protection & Humanitarian Aid Operations (ECHO)	1,298	-	1,298	-
Dutch Ministry of Foreign Affairs	-	1,239	1,239	972
Swiss Re	460	-	460	224
Conrad N. Hilton Foundation	409	-	409	-
French Ministry	393	-	393	-
L'Oreal Foundation	303	-	303	-
Howden Group Foundation	201	-	201	-
Share Trust	123	-	123	72
Department of Foreign Affairs Ireland	111	-	111	-
Swiss Embassy Bangladesh	32	-	32	33
Disaster Emergency Committee (DEC)	6	-	6	-
Jersey Aid	5	-	5	-
Mac Philanthropies	-	-	-	1,239
CDP Bangladesh	-	-	-	214
Other grants	-	-	-	16
Total grants	18,450	2,887	21,337	5,856
Total 2022	3,078	2,778	5,856	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from Charitable Activities

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000	<i>Total funds 2022 £000</i>
Membership income	-	540	540	497
Costs recharged to third parties	-	17	17	71
Total 2023	-	557	557	568
Total 2022	-	568	568	

5. Total Expenditure

Summary by fund type

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000	<i>Total funds 2022 £000</i>
Raising Funds	285	396	681	530
Charitable activities	12,936	2,837	15,773	7,384
Total 2023	13,221	3,233	16,454	7,914
Total 2022	3,760	4,154	7,194	

START NETWORK (A company limited by guarantee)

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

6. Expenditure on Raising Funds

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000	<i>Total funds 2022 £000</i>
Wages and salaries	102	174	276	232
Social security costs	-	29	29	28
Contribution to defined contribution pension schemes	-	15	15	14
Other direct costs	7	18	25	46
Support costs	176	160	336	210
Total 2023	285	396	681	530
Total 2022	137	393	530	

7. Analysis of Expenditure by Activities

	Direct costs 2023 £000	Support costs 2023 £000	Total funds 2023 £000	<i>Total funds 2022 £000</i>
Raising Funds	345	336	681	530
Charitable activities	13,926	1,847	15,773	7,384
Total 2023	14,271	2,183	16,454	7,914
Total 2022	6,736	1,178	7,914	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of Expenditure by Activities (continued)

Analysis of direct costs of charitable activities

	Charitable activities 2023 £000	<i>Charitable activities 2022 £000</i>
Staff costs	1,282	1,285
Consultancy and professional fees	561	711
Communications and marketing	206	172
Legal fees	62	55
Travel & Events	201	258
Programme disbursements	11,614	3,935
Total 2023	13,926	6,416
Total 2022	6,416	

Analysis of support costs

	2023 £000	<i>2022 £000</i>
Staff costs	888	575
Rent and utilities	217	227
Internet services	-	27
Legal fees	74	-
Finance	58	32
Recruitment	48	34
Training	67	58
IT costs	193	156
Events	114	48
Insurance	35	43
Other overheads	36	29
Foreign exchange loss/(gain)	117	(51)
Total	1,847	1,178

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Grant Making

During the year, Start Network made material grants (those in excess of £50k in 2023) to the following partners in order to deliver programmes line with the charity's objectives. No grants were paid to individuals in the year.

Partner Organisations/Institutions	2023 £000	2022 £000
Save the Children UK	8,138	1,881
Eco Social Development Organisation (ESDO)	454	136
Care Philippines	385	274
Tearfund	343	-
Humanity & Inclusion	339	-
Asociacion de Servicios Comunitarios de Salud (ASECSA)	323	587
MIDFEHOPS	293	317
Catholic Agency for Overseas Development (CAFOD)	215	-
World Vision	176	-
Catholic Relief Services	152	-
Action Against Hunger (AAH)	125	200
Initiative for Development and Empowerment Axis (IDEA)	89	68
Sustainable Environment and Ecological Development Society (SEEDS)	88	75
Bright Star Development Society Balochistan	61	-
ACTED	60	-
HelpAge	60	-
Help Foundation	60	78
Pacific Islands Association of NGOs (PIANGO)	-	68
Other	253	253
Total	11,614	3,937

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Staff Costs

	2023	2022
	£000	£000
Wages and salaries	2,323	1,843
Social security costs	201	207
Contribution to defined contribution pension schemes	101	83
Other Staff Costs	27	
	2,653	2,133

Other staff costs include 1 termination payment of £9,667 made during the year (2022 Nil).

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

	2023	2022
	No.	No.
Executive	2	2
Finance and Operations	13	13
Communications	3	5
Evidence	4	4
Innovation	3	2
Network Development and Member Engagement	7	6
Resource Mobilisation	6	6
Start Ready	2	1
	40	39

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

	2023	2022
	No.	No.
In the band £60,001 - £70,000	2	-
In the band £70,001 - £80,000	-	-
In the band £80,001 - £90,000	-	-
In the band £90,001 - £100,000	1	2
In the band £100,001 - £110,000	1	-

Total key management personnel remuneration (including pension costs) in the year was £234,614 (2022: £220,317).

START NETWORK (A company limited by guarantee)

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

10. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2022: £nil).

During the year ended 31 December 2023, expenses were reimbursed or paid directly to 4 Trustees for a total of £1,513 for travel expenses (2022: £380 to 2 Trustees):

11. Auditors' Remuneration

	2023 £000	2022 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	26	20

12. Debtors

	2023 £000	2022 £000
Trade debtors	216	783
Prepayments and accrued income	1,656	261
Other debtors	7	15
	<u>1,879</u>	<u>1,059</u>

13. Creditors: Amounts falling due within one year

	2023 £000	2022 £000
Trade creditors	3,677	195
Other taxation and social security	55	47
Other creditors	19	12
Accruals and deferred income	1,701	189
	<u>5,452</u>	<u>443</u>

	2023 £000	2022 £000
Deferred income at 1 January 2023	-	425
Resources deferred during the year	-	-
Amounts released from previous periods	-	(425)
Deferred income at 31 December 2023	<u>-</u>	<u>-</u>

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Statement of Funds
Current year

	Balance at 1 January 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2023 £000
Unrestricted funds					
General funds – all funds	3,342	3,444	(3,233)	(38)	3,515
	3,342	3,444	(3,233)	(38)	3,515
Restricted funds					
Foreign, Commonwealth and Development Office (FCDO)	154	1,443	(1,164)	-	433
Federal Republic of Germany Ministry for Foreign Affairs	-	11,155	(7,562)	-	3,593
European Commission (ECHO)	-	1,298	(11)	-	1,287
Department of Foreign Affairs Ireland	-	111	(39)	-	72
CDP Bangladesh	1	-	(2)	1	-
FCDO Innovation	48	639	(634)	-	53
Conrad N. Hilton Foundation	7	409	(373)	-	43
Howden Group Foundation	-	201	(84)	-	117
IKEA Foundation	12	1,873	(1,497)	-	388
L'Oreal Foundation	-	303	(115)	-	188
Mac Philanthropies	1,258	-	(1,227)	-	31
Share Trust – LCA Bangladesh	1	123	-	-	124
Swiss Embassy Bangladesh	18	32	(59)	9	-
Swiss RE	132	460	(284)	-	308
French Ministry	149	393	(153)	-	389
Other restricted funds	(21)	10	(17)	28	-
	1,759	18,450	(13,221)	38	7,026
Total of funds	5,101	21,894	(16,454)	-	10,541

START NETWORK (A company limited by guarantee)

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

14. Statement of Funds (continued)

Prior year

	Balance at 1 January 2022 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2022 £000
Unrestricted funds					
General funds – all funds	4,150	3,346	(4,154)	-	3,342
	4,150	3,346	(4,153)	-	3,342
Restricted funds					
Foreign, Commonwealth and Development Office (FCDO)	-	439	(285)	-	154
Department of Foreign Affairs Ireland	-	7	(7)	-	-
CDP Bangladesh	-	214	(213)	-	1
FCDO Innovation (formerly DFID Innovation)	105	416	(473)	-	48
Conrad N. Hilton Foundation	1,755	-	(1,748)	-	7
IKEA Foundation	-	425	(413)	-	12
Mac Philanthropies	361	1,239	(342)	-	1,258
Share Trust – LCA Bangladesh	-	72	(71)	-	1
Swiss Embassy Bangladesh	-	33	(15)	-	18
Swiss RE	-	224	(92)	-	132
French Ministry	212	-	(63)	-	149
Other restricted funds	8	9	(38)	-	(21)
	2,441	3,078	(3,760)	-	1,759
Total of funds	6,591	6,424	(7,914)	-	5,101

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Summary of Funds

Current year

	Balance at 1 January 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2023 £000
General funds	3,342	3,444	(3,233)	(38)	3,515
Restricted funds	1,759	18,450	(13,221)	38	7,026
	5,101	21,894	(16,454)	-	10,541

Prior year

	Balance at 1 January 2022 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2022 £000
General funds	4,150	3,346	(4,154)	-	3,342
Restricted funds	2,441	3,078	(3,760)	-	1,759
	6,591	6,424	(7,914)	-	5,101

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Analysis of Net Assets between Funds

Current year

	Restricted funds 2023 £000	Unrestricted funds 2023 £000	Total funds 2023 £000
Current assets	11,567	4,426	15,993
Creditors due within one year	(4,541)	(911)	(5,452)
Total 2023	7,026	3,515	10,541

Prior year

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000
Current assets	1,789	3,755	5,544
Creditors due within one year	(31)	(412)	(443)
Total 2022	1,758	3,343	5,101

17. Pension Contributions

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amount to £101,000 (2022: £83,000), of which £12,000 (2022: £12,000) was payable to the fund at the balance sheet date and was included in other creditors.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Operating Lease Commitments

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

	2023	<i>2022</i>
	£000	<i>£000</i>
Not later than 1 year	286	<i>189</i>
Between 2 and 5 years	226	

19. Grant Commitments

At 31 December 2023 the charity had the following grant funding commitments to our partner organisations, in the form of sub-grant agreements:

	2023	<i>2022</i>
	£000	<i>£000</i>
Less than 1 year	2,690	<i>348</i>
Between 2 and 5 years	1,739	<i>73</i>
Total	4,429	<i>421</i>

Sub-grant agreements are non-binding and payments are subject to conditions set out in the agreements. The charity intends to fund these commitments from the current and future funds already received by the charity.

20. Related Party Transactions

During the year there were no transactions with related parties to disclose.

21. Analysis of Change in Net Debt

	At 1	Cash	At 31
	January	Flows	December
	2023	£000	2023
	£000		£000
Cash at bank and in hand	4,484	9,630	14,114
	4,484	9,630	14,114

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

22. Comparative Statement of Financial Activities

	Note	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
INCOME FROM					
Donations and legacies	3	3,078	2,778	5,856	5,179
Charitable activities	4	-	568	568	469
TOTAL INCOME		3,078	3,346	6,424	5,648
EXPENDITURE ON:					
Raising Funds	5	137	393	530	376
Charitable Activities	6	3,623	3,761	7,384	2,870
		3,760	4,154	7,914	3,246
NET INCOME		(682)	(808)	(1,490)	2,402
NET MOVEMENT IN FUNDS		(682)	(808)	(1,490)	2,402
RECONCILIATION OF FUNDS					
Total funds brought forward		2,441	4,150	6,591	4,189
Net movement in funds		(682)	(808)	(1,490)	2,402
TOTAL FUNDS CARRIED FORWARD		1,759	3,342	5,101	6,591

START NETWORK

England & Wales - Charity number 1159483

Accounts

START NETWORK

ANNUAL REPORT AND ACCOUNTS 2022

RESHAPING POWER, REBUILDING SYSTEMS.
TOWARD A COLLABORATIVE HUMANITARIAN SYSTEM



Access a digital version
of this report here



Hub Connect 2022 in Istanbul, Turkey.
Photo Credit: Start Network

Start Network is a company and charity registered in England and Wales with company registration number 09286835 and charity registration number 1159483.

Start Network, Albert House, 256-260 Old St, London EC1V 9DD

Start Network works closely with Save the Children UK, which is the grant signatory and acts as a grant custodian for a number of Start Network programmes, including the Start Funds and disaster risk financing mechanisms. The programmes and financials discussed in the report relate to those of Start Network as shown in the statutory financial statement as well as those managed by Save the Children UK.



SFB supported communities to better access to water by supporting to repair community tubewells in Sunamganj, implemented by CNRS
Photo Credit: Start Fund Bangladesh



I have not yet come across such collective action, especially for an effective response.

ANIL POKHREL

Chief Executive of Nepal's
[National Disaster Risk Reduction and Management Authority](#)
(A 2022 Start Fund Nepal partner)



The Start Ready financial mechanism establishes procedures for the rapid transfer of funds, enabling communities in the Philippines threatened by typhoons to take preventive measures days before they arrive.

STEFAN HUBER

Director, Swiss Re Foundation
(a 2022 Start Network programme funder)



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FOREWORD FROM THE CEO AND CFOO

Reshaping Power, Rebuilding Systems

What a year to be a member of Start Network¹!

If we thought that our collective emergence from the Covid-19 pandemic would bring with it calmer waters, we were wrong. In 2022, international repercussions of the conflict in Ukraine diverted our capacity, strategic focus and funds. Climate emergencies in places like Pakistan (heatwaves and floods), Bangladesh (floods) and Somalia (drought) offered a glimpse into a potentially catastrophic ^{IMOU1} ^{IMM2} future. As somewhat predictable hazards, they called into question—again—the reactive nature of the sector. Global inflation, cost of living crises and supply chain shortages made our jobs harder and more expensive while compelling donor governments to scale back their assistance. In short, in 2022, we had to do more with less amidst growing needs and expectations from communities at risk.

¹Start Network refers to the UK based charity. The charity's wider network of members will be referred to as The network or the membership. See our nomenclature statement on page 56 for more details.



CHRISTINA BENNETT
CHIEF EXECUTIVE OFFICER



SUZANNE LYNE
CHIEF FINANCE & OPERATIONS OFFICER

A remarkable year

Set against that backdrop, the achievements of Start Network— including its membership, network of networks and team—are all the more remarkable. Together, we defied the challenges of 2022 and advanced our strategy and systems change through collaboration and joint purpose.

In 2022, we expanded our membership and shifted power to local and national organisations. We surged toward our goal of diversifying our membership by approving **31 new members** in Pakistan and Afghanistan. This brought us to **84 members**, **56% of which are local and national organisations**. We supported **11 hubs** in various stages of exploration and incubation, including six that joined our fold from **Afghanistan, Bangladesh, Kenya, the Philippines, Somalia and South Sudan**.

We shifted emergency resources to our members quickly and efficiently—increasingly in anticipation of crises and increasingly directly to local organisations. We have had the most active year to date across our family of funds disbursing more than **£24 million** in total in 2022 in anticipation and response to humanitarian crises worldwide.

Of this, our global **Start Fund** disbursed more than **£20 million** to members in 2022, bringing our total to

31 NEW MEMBERS IN



Pakistan



Afghanistan



£2.67 MILLION RISK POOL
covering eight hazards in
six countries

£107 million since inception across more than **660 alerts** and assisting **27 million people** since the Start Fund mechanism began. In addition, national Start Funds in Nepal and Bangladesh continued to disburse **£1.7 million** locally in 2022. **Start Ready**, our pre-positioned funding mechanism, went live in the year with close to **£3 million** risk pool covering **8 hazards** in **6 countries** (**Pakistan, Bangladesh, Philippines, Senegal, Zimbabwe, the DRC**). It has since triggered **3 times** disbursing funds ahead of crises in Pakistan, Zimbabwe and Senegal. Across our initiatives, we disbursed **35%** of our funds directly to local organisations.

We shifted our practice to be more locally led and equitable. In places like Bangladesh and the Philippines,



Beneficiary received sheep as livelihood support after being affected by flash floods in Bangladesh to continue dignified life
Photo Credit: Start Fund Bangladesh

Start Network members shared the funds they received as overheads with local partners, supporting core costs such as organisational reserves, IT and insurance. In India and Guatemala hubs, we worked directly with communities to identify and scale homegrown innovations (such as chemical-free fertiliser developed from natural mountain micro-organisms, that promotes crop health and boosts soil fertility, thereby providing a solution that could help solve pervasive food-related humanitarian challenges) ^(MOU3) and supported local risk modellers in places like the Philippines and Madagascar to bring 'citizen science' to our anticipation work.

Across our initiatives, **we measured our progress, documented our learning, communicated our findings and advocated for systems change** to a range of external audiences, including the G7 and C7, at the Humanitarian Networks and Partnerships Week (HNPW), the Economic and Social Council of the UN and regional dialogue platforms on crisis anticipation in Africa and Asia. We also participated in nine events at the COP27 climate summit in Egypt.

We expanded our donor base from **six to 13 funders** while still receiving strong commitments from our long-time and trusted donors. Start Fund Bangladesh and READY Pakistan continue to fundraise directly for their initiatives thanks to our collective efforts in brokering important relationships with donors and advocating for direct funding to local organisations. Our hub in Pakistan, for instance, independently secured a grant of **€1.2 million for its flood response in 2022**.

Looking ahead to 2023, we aim to meet our three-year goals, draw a line under our current strategy and look toward an ambitious future, including by:

Scaling our funds and risk financing to service our growing hubs and membership while adapting them to be more accessible to local and national organisations at the forefront of crises

Building and refining our disaster risk financing models in those countries where we operate while exploring new financial services to complement our family of funds

Strengthening and supporting Start Network hubs to become trusted and effective drivers of contextually-relevant systems change

Developing a business model and financial model for our growing network of networks to demonstrate the viability and sustainability of our collaborative movement for change

Delivering value through our funds and financing, as well as through joint policy, advocacy and activism

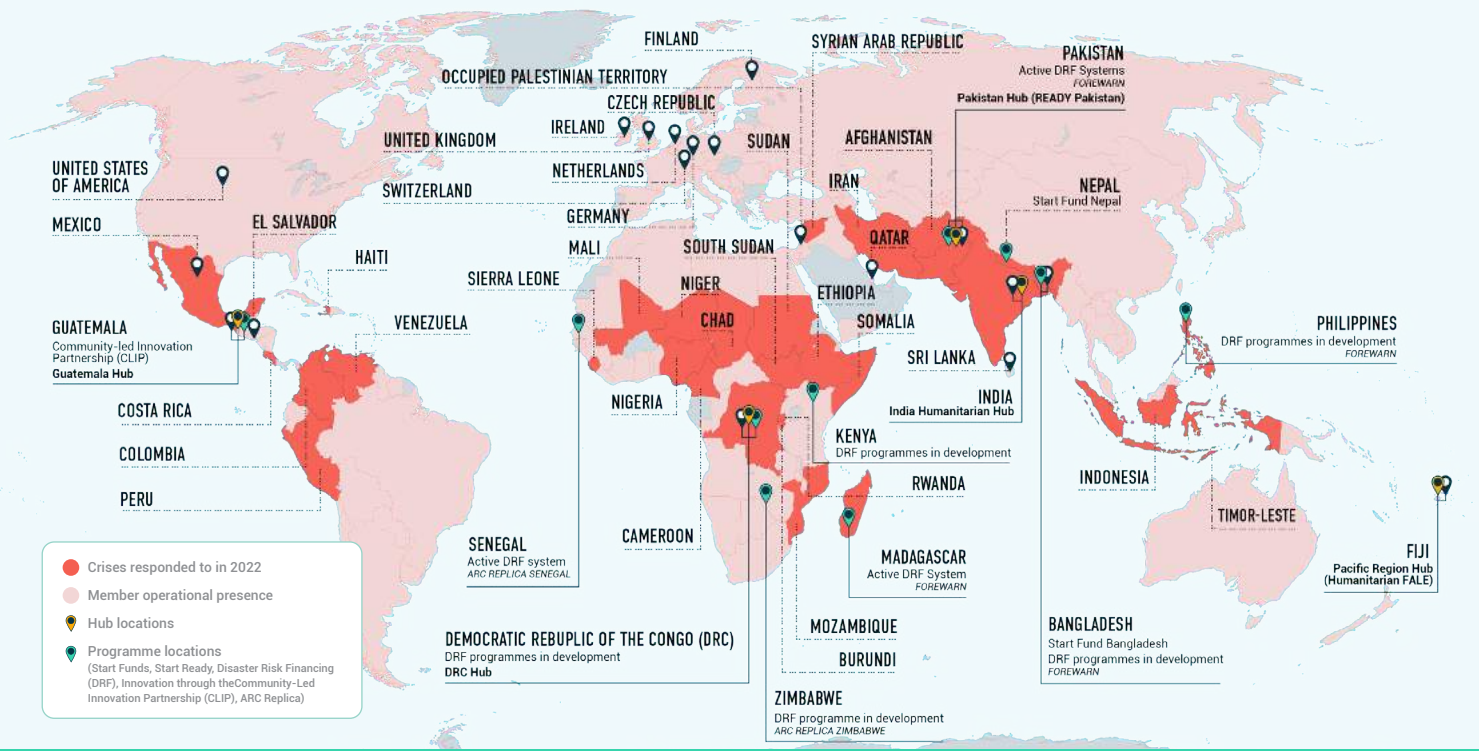
If 2022 has demonstrated anything, it is that Start Network is a resilient and adaptable organisation committed to driving a more efficient, effective and locally led era of humanitarian action. So whatever 2023 may bring, we know we can rely on our committed membership, network of networks and our courageous and unstoppable team to achieve great things together—for ourselves, for our network and for communities at risk and in need around the world.

OUR GLOBAL REACH (2022)

Start Network's primary financing mechanisms (Start Funds and Start Ready) assisted 2.7 million people across 48 countries.

84 Total Start Network members

48 countries with Start Network activities in 2022



2022 BY THE NUMBERS

£18.5 million

Total funds disbursed for crisis response through the funds and financing mechanisms

£5.5 million

Total funds disbursed for crisis anticipation through funds and financing mechanisms.

47

Number of local/national members in the network



37

Number of international NGOs in the network

Resource Mobilisation

Total unrestricted income



£3.3 million

(unrestricted income as per annual accounts)

Total income



£6.4 million

(total income as per legal accounts)



FIVE KEYS OF SYSTEMS CHANGE

In 2021, Start Network adopted a new framework to help us actualise our ambition of transforming the outdated humanitarian system. The 5 keys of systems change¹ serve as our guide to effecting change in different ways and at different levels. In this way, we can maximise the impact of our efforts.

¹The five systems change keys were inspired by and adapted from the frameworks on systems change by C. Leadbeater and J. Winhall, 2020. You can view them here: <https://www.systeminnovation.org/green-paper>

We also based the keys on the Waters of System Change, which you can read about here: https://www.fsg.org/resource/water_of_systems_change/



THE FIVE KEYS

PURPOSE

Communities affected by and at risk of crisis feel and demonstrate their agency and power in a locally led humanitarian system that assists/protects them

POWER

Decision-making, ways of working and focus areas are determined by local and national organisations in support of community priorities

PRACTICE

Activities (actions, programmes and behaviours) are designed to be accountable to people and communities

RESOURCES

Funds flow to and are managed by local and national organisations to respond to and increasingly act ahead of predictable crises

RELATIONSHIPS

Collaboration and partnerships are equitable and sustainable in support of community priorities



PURPOSE

We have redefined our purpose and, by prioritising locally led action, we can drive system-level shifts in the way humanitarian action is approached, resourced, and delivered. **We believe this will lead to greater accountability to communities at risk of crises and a more effective humanitarian system.**

To achieve the large-scale transformation needed for the humanitarian system, we begin with a fundamental shift in mindset: an intentional and purposeful reorientation towards locally led humanitarian action and empowering those communities affected by and at risk of crises.

“

It's not actors that need to change, it's the role of the actors within the system.

SAJID MOHAMMAD RAIHAN
Start Fund Bangladesh

”

WHO WE ARE

WHAT IS START NETWORK?

Start Network is a **systems change organisation that supports its 84 local, national, and international organisations**. Collectively, we work to drive system-level shifts in the way that humanitarian action is approached and delivered.

We work across six continents to tackle what we see as the most significant systemic problems in the global humanitarian sector: centralised power and decision-making, slow and reactive funding, and an aversion to change. Problems like this mean that people affected by or at risk of crises do not receive the support they need early enough, in a dignified way, or, in some cases, at all.

OUR VALUES

- **We put people first.** The needs of the communities we serve are prioritised in our decision-making and programming.
- **We are brave.** Transforming a global system requires great ambition, as well as the willingness to take risks to achieve it.
- **We operate collectively.** We leverage the value of working as a network, sharing risk and resources, and learning together.

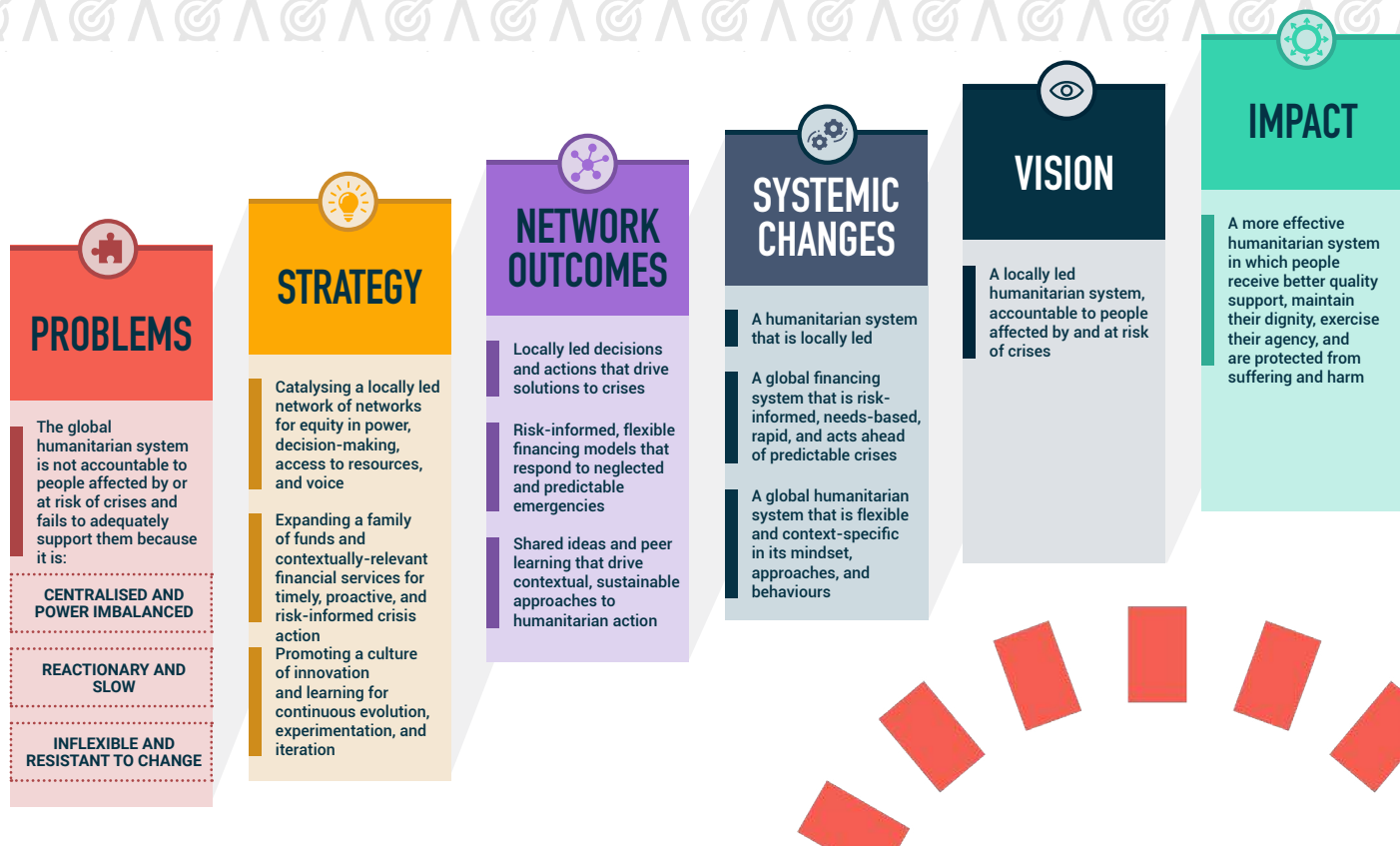
OUR VISION

Our vision is for a **new era of humanitarian action** that is locally led and accountable to people affected by and at risk of crises. We aim to transform the global humanitarian system into one that is led from the ground up and is no longer dependent on reactive solutions. We believe transforming the system will lead to communities with increased agency that build resilience and promote the dignity of their people.

OUR MISSION

Our mission is to **drive system-level shifts** in the way humanitarian action is approached, resourced and delivered. We do this by demonstrating powerful alternatives for collaboration that focus on locally led action and centring people affected by and at risk of crises. By driving a culture of innovation and learning, we're empowering people on the frontlines to provide effective, locally led responses when and before crises strike.

THEORY OF CHANGE





Start Fund Bangladesh supported communities repair house and create hatti protection to protect the house from strong waves through extended humanitarian assistance window, implemented by CNRS
Photo Credit: Start Fund Banglades

THE PROBLEMS

Decision-making is centralised, meaning that donors' and aid agencies' priorities are disconnected from the communities that are actually at risk of or affected by crises.

The current system is reactive, fragmented and inefficient.

The sector's incentives and ways of working are outdated, inflexible and resistant to change.



THE SOLUTIONS

We are shifting power, resources and decision making to locally led networks and organisations.

We are creating a global humanitarian financing system that is focused on reducing risk and anticipating and acting ahead of predictable crises.

We support communities in developing and applying innovative solutions to humanitarian problems.

OUR WHY

Why do we advocate for change?


The notion that solutions **in the humanitarian system are held in the Global North** has led to a concentration of power, influence, and resources away from the communities that need them the most. Local organisations are responsible for the vast majority of humanitarian responses and have a deep connection to their communities, allowing them to better gauge their needs. In response to their exclusion and disempowerment, local and national organisations are calling for and working towards a more locally led humanitarian system. Start Network sees this shift as an integral part of its vision for transforming the global humanitarian system.

Why is this important (for the humanitarian sector and beyond)?

From our Hubs at Hub Connect 2022: State of locally-led humanitarian action in 2022

The Active Learning Network for Accountability and Performance (ALNAP) State of the Humanitarian System report in 2022 indicates that **the system is performing without making progress**. Approximately **167 million** people require humanitarian support, with the sector being able to assist **about 60%** of them. The humanitarian system has also **failed to advance committed reforms, such as the Grand Bargain and Charter 4 Change**.

In 2022, funding to local organisations has decreased by **10%**, with **only 11% of local populations** represented in leadership roles. Anticipatory action, which is proven to be more cost-effective and ethical, accounts for a **mere 2.3%** of overall humanitarian efforts. Additionally, the system's accountability remains **primarily to donors rather than at-risk communities**, resulting in a continued lack of meaningful engagement. Given the lack of progress, our network of networks is now more crucial than ever. As we continue to develop and implement alternative approaches to humanitarian assistance and unite as a diverse group, we demonstrate that transformative change in the sector is truly possible.



Person with disability takes seat with pride after getting winterisation kit Yamunamal Rautahat_N-11 (Response cold wave)
Photo Credit: People in Need, Nepal



POWER

“

We need to move progressively, no matter how slow it is, to shift power from institutions to communities- this is the best form of accountability.

GLORIA SOMA
Titi Foundation (South Sudan)

”

6

Hubs in incubation

5

Hubs in exploration

Local organisation membership increased from

33% to 56%

in 2022

We are focused on shifting resources, decision-making, programme design and implementation to local organisations (while continuing to amplify local voices in global platforms of influence) to support the dismantling of unequal power dynamics.

Together with local and national organisations, we are reorienting power so that communities can choose their philosophies of operation and humanitarian priorities, laying a foundation for themselves and similar groups to break free from the influence of the traditional aid system and the Global North.



HUB HIGHLIGHTS

Decentralising power in the humanitarian system called for us to change the ways in which we operate and our structure as an organisation. To accomplish this, we established the following strategic objectives in order to achieve these changes:

- We will develop a “network of networks” through locally led country and regional hubs
- We will distribute governance and decision-making to these hubs;
- We will turn Start Network into a service provider that plays a supporting role in helping local actors reform the humanitarian system and address challenges on the structural, political and operational fronts.

SUPPORTING EXISTING AND PROSPECTIVE HUBS

Hubs are locally led coalitions and networks composed of local, national, and international humanitarian civil society organisations working together to deliver contextually relevant funds, financing and innovative solutions to humanitarian crises in their contexts. These are strengthened by our Hub Incubation Fund, which aims to support hubs in taking charge of their governance, internal structures and their progress. In 2022, we provided grants through this fund amounting to **£173,294**.

THE DEMOCRATIC REPUBLIC OF THE CONGO (DRC) HUB

- Completed the hub’s legal registration in the DRC
- Formed five committees for the oversight and management of membership, safeguarding, programmes, fundraising and advocacy

GUATEMALA HUB

- Supported 21 innovators through the Community Led Innovation Programme (CLIP)
- Received an organisational strengthening grant from Start Network and utilised this to create peer-to-peer organisational strengthening opportunities for hub members, which included the creation of a guidebook and providing training sessions.

INDIA HUB

- Supported six innovators through the India Innovation Hub focusing on inclusive responses to emergencies in India
- Developed a governance structure for the hub’s secretariat, and expanded the moderating team to facilitate the inclusion of more local organisations

PACIFIC REGION HUB

- Worked to improve accountability systems of its members through the creation of a Toolkit that supports the conduct of self-assessments and defines areas of support and improvement on programming
- Supported national hubs across the Pacific Region to respond to localised disasters

PAKISTAN HUB

- Pre-financed and implemented early action for predicted heatwaves, drought and floods to mitigate the worst of disasters for people affected by the crises
- Secured significant grants for the hub from donors such as the German Federal Foreign Office

Read more in the hub profiles on page 23

KEY ACHIEVEMENTS IN 2022

HUB CONNECT

Building a strong collaborative locally led movement is fundamental to shifting power in the humanitarian sector. To this end, Start Network organised its first in-person Hub Connect Conference since the global pandemic. Held in Istanbul, the event brought together old, new and prospective hubs, providing an opportunity to strengthen relationships between hub members from across the globe. Hub members discussed how to drive forward system change and support peer learning. They also began to codesign solutions to improve hub funding mechanisms, accelerate localisation, enable peer-accountability, clarify the role of INGOs in hubs, and enhance hub accountability to communities affected by or at risk of crises.

Hub Connect sought to:

- Build and strengthen solidarity and peer connections among hub leaders
- Share and celebrate achievements from the last three years of the hub journey
- Enable hubs to share what they have learned from the last three years and support one another in tackling the issues that they are facing
- Tackle strategic dilemmas including for instance, how Start Network can support hubs financially during their development while giving space for them to maintain their agency and build sustainability

INCREASING INCLUSIVITY THROUGH OUR MODULAR DUE DILIGENCE SYSTEM

We continued to develop our modular due diligence system, which aims to improve the accessibility of resources for local and national NGOs, challenge the current compliance culture of the humanitarian sector, and move away from the pass-fail model of due diligence.

Here are some key achievements in 2022 for our due diligence system:

- Using our new tiered framework, 61 organisations including both members and programme partners completed Start Network's due diligence refresher process. Another 30 new member organisations from Pakistan and another four programme partners in Nepal were freshly assessed.
- We engaged national and regional due diligence agencies to assist us in making our tiered due diligence system more context-appropriate for different regions.
- We trialled a 'modular due diligence' model, which actualised the use of contextual adaptations in our tiered due diligence model, making it even more inclusive for local and national organisations, which most often struggle to meet global risk and compliance demands.
- Start Network also began building a global digital repository of due diligence information that can be accessible by the wider humanitarian community. This will help catalyse the 'passporting' of due diligence to reduce duplication of compliance processes across the humanitarian sector.
- Together with partners, we hosted a hybrid event on due diligence at the Humanitarian Networks and Partnerships Week (HNPW) 2022 called "Building an inclusive compliance landscape: Modular due diligence and a global digital repository."

REIMAGINING RISK AND ACCOUNTABILITY

The prevailing approaches to risk management in the humanitarian sector have been identified by Start Network as one of the most important blockers to supporting locally led action. In 2022, we explored new approaches and tools for assessing and managing risk. These initiatives and tools put accountability to communities at risk of crises at the centre and remove barriers to funding faced by local and national organisations.

Here are some of our key initiatives for advancing an improved approach to risk and accountability:

- Our modular due diligence system, an off-shoot of the tiered due diligence system took on a risk-based approach that seeks to lower barriers to resources for local and national NGOs.
- We provided local and national organisations with opportunities for organisational strengthening through our grants, which allowed the membership to gain access to more funding as they advance through our tiers.
- Following the launch of a Risk and Accountability initiative at the 2021 Start Network Assembly, we worked in partnership with Humentum to bring together a diverse group of people and organisations to co-design new solutions and tools for assessing and managing risk in the humanitarian sector. After this ideation phase, Start Network organised an advisory group to score proposed approaches and long-list them. These solutions ranged from:

- 1 A framework measuring the intangibles of trustworthy organisations (to supplement compliance requirements historically measured by traditional due diligence processes);
- 2 To the development of a trust-based guarantor system enabling direct and flexible funding to local organisations.

- A number of those ideas will begin to be piloted and tested from 2023 onwards
- Through events such as HNPW 2022 and COP 27, we advocated for reimagining risk and accountability in the humanitarian sector.

INCREASING L/NGO ACCESS TO FUNDING

Our network provides more opportunities for local and national organisations to apply for and access funding.

- **START FUND NEPAL RECEIVED £1.5 MILLION IN UK FUNDING FROM THE BRITISH EMBASSY IN KATHMANDU (BEK):**

Working through local expertise, Start Fund Nepal reached more than 35,000 people and helped them mitigate the damage caused by floods and landslides. It also took anticipatory action towards landslides and a cold wave that had reached multiple local units in the eight districts. With the additional funding from the BEK, Start Fund Nepal scaled up its processes and addressed risks caused by extreme climate change.

- **START FUND NEPAL ONBOARDED 10 MORE LNGOS:**

This brings the total number to 16 LNGOs matching the number of INGOs (16), thereby bringing equal weight into the decision-making governance structure. Three LNGOs from Start Fund Nepal's pilot phase have gone through due diligence assessment and have been placed in TIER 3 with direct access to funding. LNGOs indirectly accessed around **79.08%** of total funds disbursed by Start Fund Nepal in 2022, compared to the **67.5%** fund they received in the fund's pilot phase.

- **READY PAKISTAN HUB INDEPENDENTLY FUNDRAISES FOR FLOOD RESPONSE:**

Affecting more than 33 million people, the 2022 flooding in Pakistan was one of the most severe hazards experienced in the country. READY Pakistan Hub collectively raised awareness on the crisis to advocate for funding in order to support people who lost their

homes and livelihoods. After accessing financing through the Start Fund, the hub's national reserves, and €1.2 million from the German Federal Foreign Office, READY Pakistan worked with local partners to assist people most impacted by the flooding and also utilised national mainstream media to draw more attention to the crisis, increasing visibility of this disaster internationally.

- **START FUND BANGLADESH IMPROVES FUNDING ACCESS:**

Start Fund Bangladesh has been working towards increasing local and national organisations' access to funding through partnerships, crisis funding and organisational system strengthening. For instance, Start Network onboarded Eco-Social Development Organisation (ESDO) in Bangladesh as the first local host agency to host different programmes in the country. This is a unique way of demonstrating national NGOs' capacity to manage funding. Start Fund Bangladesh also received generous support of £1.6 million from the Foreign Commonwealth and Development Office (FCDO) and US\$200,000 from the Center for Disaster Philanthropy (CDP) to reach approximately 1.32 million people affected by devastating flash floods in the country. Local NGOs had the opportunity to directly access these funds and respond to the crisis. Start Fund Bangladesh also enabled local and national member agencies to access funding directly to support organisational strengthening. These projects were funded by US\$100,000 from the Swiss government and US\$90,000 from the Share Trust.



LAUNCHING THE POWER FOOTPRINT PROJECT IN COLLABORATION WITH CHARITY ORGANISATIONS

The power footprint of an organisation measures the amount of authority, control and influence that the body exerts within a system. Reducing our power footprints will enable us to become more effective and relevant by providing an avenue for correcting power asymmetries that pervade the global humanitarian system. Apart from influencing positive changes aligned with our five keys framework, measuring power footprints will also pave way to increase transparency about where power lies within the sector.

In 2022, Start Network along with other diverse organisations that provide humanitarian assistance co-designed the Power Footprint Project. The project involved the co-creation of metrics that organisations can use to measure their power footprints then course-correct where needed. Following this process, we invited more organisations to participate via open call (ensuring inclusion of INGOs, NNGOs, LNGOs and CBOs) after which we will hand over custodianship of the project to them, so they can evolve it further to hold themselves and other organisations more accountable for the power they exert within the system and beyond.



THE DEMOCRATIC REPUBLIC OF THE CONGO (DRC) HUB

The DRC Hub is building a humanitarian system that is more inclusive, independent, proactive, locally led, and conscious of collective responsibility. It is composed of 60 local, national, and international organisations, and is working to integrate the public sector, private sector, and academia as part of its membership.



We want to create a forum of trusted, diverse NGOs (along with academia, government, charitable individuals, private sector) with collective responsibility to support its members to access funds for community-based programmes, promotes collective branding for human dignity and respect for all.

YVES KHASHI
DRC Hub (CAFOD)



2022 PROGRESS

In 2022, the DRC Hub completed its legal registration and recruited a hub coordinator, paving the way for further recognition from other NGOs and the national government and allowing the hub to participate in national meetings.

The hub also made progress in improving its disaster risk financing (DRF) work by building a DRF system on river flooding. It also focused on responses to volcanic eruptions through its innovation programme. Moreover, it also worked with Start Network to scope potential adaptations to the Start Fund process and ensure hub participation in specific stages of the process.

One challenge the hub faced was maintaining interest and engagement among its members. To address this, it held its second Annual Ordinary Assembly with hub members and Start Network facilitated the Hub's leadership team to strengthen its members and governance structures during a support visit.

As the hub grows, its operations require higher costs, which places financial pressure on the hub. It has begun business and financial modelling work to address this obstacle, making it the first Start Network hub to do so.

FUTURE PLANS

- Completing a host selection process
- Strengthening the hub's governance processes and putting board sub-committees in place
- Beginning a membership drive with a focus on local and national organisations
- Communications outreach to donors and members across the country



GUATEMALA HUB

The Guatemala Hub continues to support solidarity and cohesion among communities while advocating for their right to disaster preparedness and humanitarian response. The hub's 11 local and national member organisations are community-based. Its secretariat is the Asociación de Servicios Comunitarios de Salud (ASECSA), which is also a member of Start Network.



The prototyping and testing [in the CLIP- Community Led Innovation Partnership] has been really amazing; we can try, we can make mistakes, we can go back to the beginning and try again, and continue improving the projects.

DEYSEE COTOM
Guatemala Hub (ASECSA)



2022 PROGRESS

The hub has seen increasingly strong engagement and unity among its members in 2022 and has improved its support to them through organisational strengthening grants.

Through its Community Led Innovation Programme (CLIP), the hub supported 21 innovators in 2022. More information in page 33.

Another major milestone for the hub in 2022 was its efforts to strengthen and clarify its governance structure.

FUTURE PLANS

- Forming a fundraising strategy and conducting business and financial modelling
- Increasing engagement with Start Network members in Guatemala and the region
- Improving hub documentation of policies and processes on governance and membership
- Further prioritising Start Ready and Start Fund
- Designing and delivering the next phase of the Community- Led Innovation Programme



Community members in Guatemala participating in CLIP programme activities
Photo Credit: Guatemala Hub

INDIA HUB

By bringing together local, national, and international humanitarian agencies, the India Humanitarian Hub (IHH) continues to drive locally led action and leadership by engaging with local and national humanitarian actors and by innovating and introducing programmes. Its efforts are guided by these three pillars:

- Knowledge and innovation
- Locally led action
- New funding and financing mechanisms



We need system change so that the local civil society movement regains its originality... [These] institutions are built by the people who remain there for years and decades to develop organisational philosophy, who became thinkers, who became philosophers, who shared a common purpose and who drive the process of transformation.

SUDHANSHU SINGH

IHH (Humanitarian Aid International - India)



2022 PROGRESS

The IHH's efforts in 2022 have taught it that perfection is the enemy of good. It continued to find ways to improve and grow throughout the year. One major highlight was its successful Hub Incubation Fund application that would provide them the resource for the hub's staff, and activities and initiatives that are crucial to its move towards independence.

The hub also focused efforts on people development. The hub developed a structure for a sub-national-focused secretariat.

SEEDS (a hub member) co-developed the India Humanitarian Hub Innovation Initiative in partnership with the hub, which led to the selection and build of six innovations by LNGOs in India (out of 64 applications submitted by NGOs in 14 states). The innovations focused on emergency preparedness and response in climate vulnerable regions, for instance, disaster response ecosystem building for aquatic livelihoods in one of most climate vulnerable districts in Bihar.

The hub also hosted a strategy and reflection workshop which provided time and space to reflect on the Hub's progress to date, refresh and refine the Hub vision and plan for the year ahead.

FUTURE PLANS

- Recruiting secretariat staff
- Embarking on the next phase of the IHH Innovation Initiative. This will involve supporting the six LNGOs selected in 2022 to test their innovations, with financial support, coaching, cross-learning opportunities and support with growth and scaling strategies
- Developing a fundraising strategy and communications strategy in order to support the sustainability of the hub
- Exploring the potential for a humanitarian response pooled fund mechanism managed by the hub



India Humanitarian Hub Moderating Team strategy discussions during their strategy workshop in 2022
Photo Credit: India Humanitarian Hub

PACIFIC REGION HUB

The hub's name—"Humanitarian FALE" (Facility Aiding Locally Led Engagement)—is deeply rooted in the Pacific. It includes the word "fale," which refers to a house that is meaningful and purposeful when people occupy it. The Pacific Humanitarian FALE regularly engages with locally led humanitarian actors to provide services that will safeguard lives during crises. The hub brings together civil society members from 24 countries and territories in the Pacific region, and its secretariat is the Pacific Islands Association of Nongovernmental Organisations (PIANGO).



We believe that relational support is about journeying together, if one member of the family is disadvantaged, we are all disadvantaged until we address the problem.

VANI CATANASIGA

Humanitarian FALE (Fiji Council of Social Services)



2022 PROGRESS

A crowning achievement of the Hub in 2022 was its first FALE humanitarian response in Tonga following the volcanic eruption and subsequent tsunami which anchored on community-based needs. The hub also mapped accountability to ensure efficient and effective financial management, quality programming and approaches of local organisations; approaching accountability with a cultural and traditional perspective.

The hub continued to strengthen its local reach by supporting the establishment of mini-FALEs in disaster-affected island states across the Pacific region, which function as mini hubs. These were established in the following countries: Fiji, Tonga, Vanuatu, Solomon Islands, Samoa, and Kiribati. Each mini-FALE was provided with Hub Incubation Fund grants to support their set up and operations.

The hub also secured funds from Bread for the World **to further support the hub's development.**

The hub was also able to define an initial governance structure and membership protocols this year which will be refined and finalised in 2023. In addition, it has worked to improve the accountability of its members through its Institutional Assessment and Mapping (IAM) Toolkit, which assesses an organisation's governance, resource management, programming and approaches. Lastly, FALE Pasifika developed a concept note for a programme to ensure rapid funding, response and mobilisation of members to respond to disaster.

FUTURE PLANS

- Strengthening the hub's governance structure to ensure clarity on how it will operate in the future
- Designing a longer-term initiative, such as disaster risk financing or innovation, as part of the hub model for sustainability
- Continuing to incubate and support the mini-FALEs to create a network of FALE's
- Initiating business and financial modelling for the Hub to facilitate the sustainability of the hub



Tonga response coordination

PAKISTAN HUB

Also known as READY Pakistan, the Pakistan Hub pushes for a humanitarian ecosystem that is proactive, resilient, people-centred, locally led, and innovative. By strengthening preparedness and response to foreseeable events, it addresses a key problem of traditional humanitarian crisis response. The hub is a joint initiative involving Pakistani communities, civil society, the Pakistan National Disaster Management Authority, and others. Its national steering committee is composed of international NGOs, national NGOs, and representatives of two major national humanitarian and development networks and consortiums.



If you're sincere with your vision, you can fight. It is a philosophy vs another philosophy - colonisation vs localisation. Be confident, we will realise our space.

JAMSHAIID FARID
READY Pakistan (Help Foundation)



2022 PROGRESS

READY Pakistan took on several initiatives to expand and improve its documentation. Notably, it began working on its legal registration, began recruitment for a hub coordinator, and selected IDEA (Initiative for Development & Empowerment Axis), a Start Network member, as its new host. To expand its membership, it also held an intensive membership drive that resulted in the recruitment of 31 new members. It held the first READY Pakistan Assembly in November 2022.

The hub's multi-hazard DRF system continues to be a success, with strong delivery in 2022. READY Pakistan raised alerts for the devastating floods that hit Pakistan and was able to secure **€1.2 million** from the German Federal Foreign Office for agile response to the flooding.

FUTURE PLANS

- Appointing a Hub Coordinator
- Inducting new members and documenting membership policy and procedures
- Organising elections for the National Steering Community and its governing board and finalising governance documents
- Developing a hub business and financial mode to ensure the future sustainability of the hub





UPDATES ON HUBS IN EXPLORATION

Six potential hubs in Afghanistan, Bangladesh, Kenya, Philippines, Somalia, and South Sudan are currently engaged in the process of defining their vision, membership, governance structure, and activities in collaboration with Start Network staff and existing hubs.

Afghanistan is entering the incubation phase, while Bangladesh is in refining its vision, membership protocols and governance structure. Kenya is reflecting on the value the hub can bring and what programmes to consider moving forward, with a particular interest in disaster risk financing. The Philippines is in the process of planning partnerships and a complex governance structure. Meanwhile, Somalia is nearing the end of the Hub Exploration Phase, and is already engaged in Start Ready and ARC Replica plans are in place for 2023. South Sudan is about to begin the Hub Incubation Phase, and its members are focused on innovation and the establishment of a national fund. These potential hubs are actively shaping their roles and contributions within the network.



What excites me most about becoming a hub is that our collective action and our collective bargaining power increases and that makes us to be in a stronger and better position in regards to managing funds and responding to [a] crisis as soon as it happens.

AHMED MOHAMMED

Somali Humanitarian Hub



PRACTICE

46%

of Start Network funded projects meet our maximum standards for initiatives that can be classified as locally led initiatives.

“ For the past two to three decades, we have been responding to different humanitarian crises in Assam, in the Northeast part of India. But our ability to respond has not always been up to the level that we foresee when we go to respond in communities. After getting associated with the Start Fund process, we were able to go directly to the communities at a very short time to address the immediate gaps.

TIRTHA PRASAD SAIKIA
Director of North-East Affected Area Development Society (NEADS)

By designing and implementing our activities and practices to be accountable to people and communities affected by crises, we are challenging traditional ‘upwards accountability’.

We recognise that affected communities possess agency, knowledge and a deep understanding of their own needs. This enables us to move away from traditional top-down approaches and help build communities that are active participants in their recovery and resilience, rather than simple passive receivers of aid.



IN 2022, WE SET OUT TO INCORPORATE CERTAIN PRACTICES MORE INTO OUR FOCUS IN ORDER TO ACHIEVE OUR GOALS. **THESE INCLUDED:**

- Expanding our network of locally led hubs by incubating, transitioning, and onboarding new hubs and local members through hubs.
- Improving the quality of our global and local funds and risk financing tools by focusing on collaboration with local organisations, improving operations, and increasing direct access for local organisations through existing and emerging hubs.
- Investing in locally led problem solving and peer learning through hubs, and building a body of evidence and good practice for locally led innovative and sustainable humanitarian action through reflection, iteration, and peer learning.
- Developing new financial, operating, and risk models to support a locally led, decolonised, distributed network, and build flexibility in how we support local and national organizations financially.

FROM FRAMEWORKS TO ACTION

Part of shifting our practice to be more accountable to communities impacted by, or at-risk of, crises is ensuring that the concepts and frameworks we've developed guide change not only in the larger humanitarian sector, but also in our work. Start Network has continued to integrate our Decolonisation and Locally Led frameworks in our operations, to ensure setting of inclusive programme criteria and delivery standards. These frameworks help us to challenge traditional perspectives, thinking and practices in order to design and tailor our work to communities at risk.



- In 2022 Start Network organised comprehensive Equity, Diversity and Inclusion (EDI) workshops for its staff, with interactive exercises and action-oriented sessions that explored privilege, bias, microaggressions, intersectionality and inclusive culture at Start Network. This aimed to strengthen our ability to recognise unconscious biases that may occur as we interact with others in any environment, including communities at the front lines of crises.
- Start Network's innovation team began interrogating the humanitarian sector's understanding of accountability to affected populations (AAP) and how popular notions on accountability impact vulnerable communities. Currently, there is no generally agreed definition of AAP, so it is reported in variation depending on context and perspectives. As such, the network started to further explore concepts of accountability to people at risk and affected by crises, explore mechanisms that incorporate continuous feedback loops from crisis-affected people into programming, and the improvement of current due diligence systems. The network believes that a systemic change in power dynamics is needed in order to transform the humanitarian system into one that is authentically locally led.



- In 2022, Start Network's Evidence and Learning team investigated crisis-affected communities' perceptions of dignity and how our sector can use those findings to measure the success of their aid responses. The team spoke to 180 people who were recipients of humanitarian support provided by our member organisations in response to a heatwave in Pakistan and shared our learning across Start Network's platforms. The team asked three questions about dignity: how would you best describe it, can you tell us about an occasion when you were treated with dignity, and do you feel you were treated with dignity during this heatwave response? People described dignity as being treated with respect, as an equal, and with empathy. They also said that it was important to feel comfortable and to have their needs met. Interestingly, no one mentioned words directly related to being accountable or having inclusive decision-making or power and agency. Some words that people used to describe actions, feelings, and behaviours related to upholding dignity included accommodating, affection, appreciation, caring, compassion, courageous, equality, fair, friendly, happy, helpful, honoured, humble, kindness, loving, nice, polite, respect, trust, understanding, and well-mannered.
- Our Evidence and Learning team also conducted research on communities' language preferences during in-person interviews and shared this learning with the network of networks via our communication platforms. 180 people from Multan and Sibi in Pakistan revealed that they had a better understanding of the questions, were better able to express themselves, and found the whole experience more natural and enjoyable when interviews were conducted in person by local people who were familiar with the community and its culture. Based on these findings, three key takeaways for future interviews were to keep meeting in person, use local people and keep talking to them.

Listening and acting on community feedback is one way to support communities' agency and to make sure assistance provided is both effective and dignified. By ensuring that community recommendations are fed back into the design of future services, we are able to continuously improve our approach. We have seen a number of positive changes, including increased community engagement, improved service delivery, and a more dignified experience for those who need our help.

We ensure that content developed for members and external audiences is published in three or more languages, primarily English, French and Spanish. Annual reports, on the other hand, are also published in Arabic and Bengali, while the Start Fund Handbook has been translated into Bengali and Nepali. We continue to commit time and resources to topics that are driven by our network of networks.



CATALYSING A CULTURE OF INNOVATION AND LEARNING

3 HUBS

Guatemala, the DRC and India ran community-led innovation initiatives, creating locally led innovation spaces in their communities to address locally identified problems through community-driven solutions.

In 2022 they identified more than **60 local innovations**. **32** received further support to work towards growth and scale.

We have been championing community-led innovation initiatives in collaboration with our hubs since 2020. Community-led innovation, which draws on human-centred design methodology and places community members at the heart recognises the agency of communities at risk of crises. Our community-led innovation initiatives aim to support and facilitate the emergence, development and growth of locally relevant and driven solutions to their own identified humanitarian problems. Community innovators are supported with innovation coaching, financial resources, technical mentoring, and networking so they can develop and test their ideas and work towards sustainability. Whilst guiding communities through the innovation journey, we also aim to promote an innovation mindset amongst community members so that they can recognise their own agency and be catalysers of local change.

GUATEMALA

We have been running community-led innovation with ASECSA (which convenes the Start Network Hub in Guatemala) since 2020 as part of a **Community-led Innovation Partnership (CLIP)**. CLIP is organised in collaboration with Enhancing Learning and Research for Humanitarian Assistance (Elrha) and Asian Disaster Reduction and Response Network (ADRRN). The initiative supports communities at risk of crises to spearhead solutions and where relevant scale them in their contexts.

The initiative targets indigenous Mayan rural communities and supports them to develop, test and grow local solutions that can tackle the effects of climate change in Guatemala. Since 2020, three cohorts from local organisations have been selected with a total of **38 ideas going into prototyping stage, and 22 of these 38 proceeding** to be further grown and scaled.



Examples of innovations supported

Cambalcol Development Group developed a rainwater harvester solution that addresses issues of water scarcity and hygiene in the community of San Martin, Chimaltenango. They developed **filters for management of grey water** to be used in the dry season and a mechanism for spring water conservation.

In Palestina, a community heavily affected by both floods and droughts with basic services extremely hard to access, the group *Flor del Monte* developed a **health management service** that can assist communities with ongoing **basic health support before and during emergencies**. The group created a health space where community members are provided with basic medicines and care, together with access to a botanical garden that grows herbs used for traditional medications.

In Xesiguan, the innovation team *El Esfuerzo*, sought to tackle issues of drought and poor soil fertility and worked on development and commercialisation of **bio-inputs using mountain micro-organisms**. Bio-inputs are natural extracts obtained from plants or bacteria that can be used in agricultural production to control pests or as fertilisers and provide a safe alternative to dangerous chemicals.

THE DEMOCRATIC REPUBLIC OF THE CONGO

In the DRC we saw the piloted of a community-led innovation project with MIDEFEHOPS representing Start Network's DRC Hub. Funded by the Dutch Ministry of Foreign Affairs, the initiative's goal was to **find innovative solutions to mitigate and prevent risks linked to volcanic eruption, while introducing communities to**

innovative methodologies. Two communities in the outskirts of Goma, Eastern DRC were selected for this exercise with 12 innovation teams initially working to bring their ideas to life. In the end, **four received additional support to grow sustainability and scale.**



Examples of innovations supported

In the community of Ngangi 1, the group *Pailotte de Paix* wanted to address the issue of intercommunity conflict and land disputes that are exacerbated by natural disasters and ongoing conflict. They established a community run mediation centre and piloted community-based resolution mechanisms to resolve disputes.

In the same community, a women-led innovation group developed a pig farming model that combines traditional and scientific livelihood practices to enhance production and multiplication of piglets.

INDIA

In 2022 we launched the India Humanitarian Hub Innovation initiative led by SEEDS India, a national NGO. The project aimed to identify and **support highly localised innovation ideas that can build community resilience to respond to climate related crises** (particularly heatwaves) in an inclusive way. Local supported solutions, coming from

grassroot organisations across the country combined elements of innovation technology with traditional wisdom and knowledge. 12 innovation teams were shortlisted in mid 2022 and six of these awarded financial and non-monetary support for the following 12 months.



India Humanitarian Hub Moderating Team strategy discussions during their strategy workshop in 2022.
Photo Credit: India Humanitarian Hub

Examples of innovations supported

Jaljeevika is developing climate resilient aquatic livelihood projects in one of the most climate impacted districts of Bihar, which is vulnerable to flooding. They are combining traditional practices and use of locally available species with adaptive technologies such as floating pools, which rise and fall with changing water levels making them more resilient to flooding. They are offering collateral free loans to women fish vendors to help them overcome barriers to trading, and capacity building training and support to fish farmers.

Foundation for Development Action's SAHIT project is working with people with health conditions and impairments in flood-affected areas to create a training module for first responders to safely evacuate them during disasters. They are also developing disaster risk reduction and survival skills training for people and their caregivers, along with transgender people in order to improve their resilience in a crisis.



OUR ADVOCACY IN 2022

Another key element to driving wider transformation in the humanitarian sector is by advocating boldly and speaking truth to power about the change we want to see. To alter the humanitarian sector beyond commitments or pledges and make this a reality in tangible ways, we continue to build a community of advocates through shared and participatory engagements.

HUMANITARIAN NETWORKS AND PARTNERSHIPS WEEKS (HNPW)

Start Network participated in 4 sessions at Humanitarian Networks and Partnerships Weeks (HNPW) in May 2022. The network led three sessions on due diligence, indirect cost recovery sharing, and power dynamics.

ECONOMIC AND SOCIAL COUNCIL HUMANITARIAN AFFAIRS SEGMENT (ECOSOC HAS)

Start Network participated in ECOSOC HAS 2022 to advocate for system change, increase visibility, and provide a platform for traditionally excluded voices. The network secured local representation in the opening session and a key session on the climate crisis.

THE POTENTIAL FOR ANTICIPATORY ACTION AND DISASTER RISK FINANCING REPORT LAUNCH

The DRF **report** was disseminated to members, partners, and donors via email and social media. It aimed to contribute towards the evidence base on Anticipatory Action, support arguments in favour of scaling up AA, and help members advocate for greater support of their work. The report also positioned Start Network as a leading source of evidence and anticipatory action on climate change and reached a wider audience.

COP27

Start Network participated in COP27 with **UNFCCC observer status**. The network held several bilateral meetings and led an event in the Locally Led Adaptation Pavilion to raise awareness of anticipatory action and advocate for increased investment in locally led models to address the climate crisis.

ADVOCACY PARTNERS

ABC NEPAL
(AGROFORESTRY, BASIC HEALTH,
AND COOPERATIVE NEPAL)

SUYUK
(SAMAJ UTTAHAN YUVA KENDRA)

SOSEC NEPAL
(AGROFORESTRY, BASIC HEALTH,
AND COOPERATIVE NEPAL)

MANDWI

HUSADEC
(SOCIAL SERVICE
CENTRE NEPAL)

CSRC
(CENTER FOR SUSTAINABILITY
RESEARCH AND CONSULTANCY)

NEEDS NEPAL



(UNITED NATIONS OFFICE
FOR THE COORDINATION OF
HUMANITARIAN AFFAIRS)



A GLOBAL NGO NETWORK
FOR PRINCIPLED AND EFFECTIVE
HUMANITARIAN ACTION

(INTERNATIONAL COUNCIL OF
VOLUNTARY AGENCIES NETWORK)



(INTERNATIONAL FEDERATION OF RED
CROSS AND RED CRESCENT SOCIETIES)



Risk-informed
Early Action
Partnership



WORLD
RESOURCES
INSTITUTE



Food and Agriculture
Organization of the
United Nations



World Food
Programme



MAP
ACTION



Some of these partnerships are funded through programmes managed by Save the Children UK (SCUK) as grant custodian.



RESOURCES

Systems are dependent on resources to sustain them, and a shift in the flow of these resources can result in fundamental changes. This principle is what guides Start Network to ensure the flexibility of resources and to direct them to local organisations. This approach fundamentally changes the way flexible resources such as money, technology and knowledge easily flow to and are managed by local and national organisations, enabling radical shifts and driving sectoral transformation.

“

I think international donors should increase funding for predictable hazards because it's always good to prevent than to cure. The problem we see is that most of the prevent actions don't get a lot of visibility but it's because you've prevented something happening; but it's important to invest in preventive action because it works.

”

JOHN KITUI
Country Director at Oxfam Kenya

START NETWORK'S FAMILY OF FUNDS

Through initiatives in Start Network's family of funds (like the global Start Fund and Start Ready), substantial funds have been disbursed to address immediate needs and support preparedness efforts. For instance, the global Start Fund disbursed **£18.5 million** to enable the provision of life-saving humanitarian assistance. Start Ready, which launched in 2022, disbursed **£4.08 million** to enhance disaster risk financing. Finally, we disbursed **£3.1 million** for crisis anticipation from the Global Start Fund.

By empowering local actors, resources can be harnessed more effectively, leading to more sustainable and contextually relevant responses and ensuring that communities have greater agency and ownership in responding to crises.



START READY

Start Ready is Start Network's risk financing mechanism that pools funds and risks so that funding can be stretched further. It is changing the way that humanitarian workers are working - from reacting to crises to protecting communities ahead of them. The concept of Start Ready was launched at COP26 in 2021, and the first risk pool went live in May 2022. We launched the first risk pool with £2.6 million of capital. This was increased by £1.4 million to total £4 million to protect almost 600,000 people. In the first year of Start Ready, we protected people in 8 countries from 10 climate risks.



Alert 582 Madagascar: Awareness raising activity
Photo Credit: Domoina



CASE STUDY: PAKISTAN HEATWAVE



CASE STUDY: ZIMBABWE DROUGHT

In 2022, the Heatwave model was activate in three districts in Pakistan, with agencies primarily focussing on urban areas for implementation. In Multan, HELP Foundation implemented a short-term project, combining sensitisation and messaging, distribution of heatwave kits, and referral pathways to Rescue 1122, the emergency department in Pakistan. The overall project's objective was to contribute to the efforts of the Government in awareness-raising, reducing the impact of temperature rise in Multan. The project had three aims (1) fewer heatstroke incidents (compared to the past years), (2) increased awareness about the preventive measures among the vulnerable groups, and (3) increased capacity among the vulnerable people to cope with the Heatwave.

The direct project participants were daily-wage labourers working in congested areas (e.g., fruit & vegetable markets or on open roads), industry workers who work in the open (or with limited shade and drinking water), construction labourers working in the open areas, people with disabilities, and frontline health workers providing essential services. A key outcome has been local governments' increasing prioritisation of Heatwave as a real hazard, with increasing alignment with and support to humanitarian work on it; furthermore, by not only targeting some community members, but also by working alongside Rescue 1122, the scope and ongoing impact of a £35,000 project was more widely felt.

Five agencies were awarded funding following the end of the rainy season in May 2022, which reported a lower than usual level of rainfall - as the ARV model did not activate, however, the Zimbabwe Start Ready funds were used as a contingent fund - paying out to agencies for parallel programming of cash or in-kind programming where markets were not viable. The areas targeted were validated 3 months after the activation by their inclusion in the GoZ National Rural vulnerability assessment, the ZimVAC. In line with Zimbabwe Cash Working Group standards, each agency distributed 3 months' worth of cash (\$12US per recipient, up to a cap of 4 or 5 people per household). In a PDM completed by Plan International in Bulilima, 100% of recipients reported having food-insecurity and healthcare as their main needs, followed by education and rent/housing costs. Most of the recipients did not have any source of income other than the assistance from this programme, and therefore buying large volumes of expensive food (e.g. 50 kg of mealie meal, as recommended from the agency) was challenging.

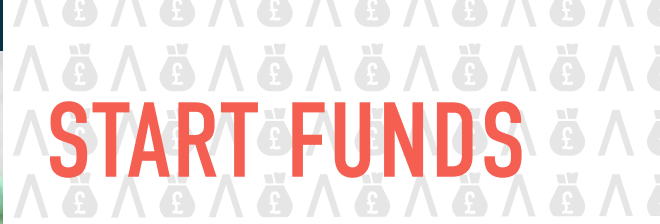
Recommendations included the project last from the stage when communities begin using negative coping strategies, and lasts until the end of the hunger season - or to provide in-kind food instead of cash. As a result, Start is adjusting its model in Zimbabwe in 2023/2024, exploring opportunities for more efficient timing to have the greatest impact with the available funding.



Temporary cooling facility in Sibi, Pakistan.
Photo Credit: Ready Pakistan



A woman taking care of her crops.
Photo Credit: Nutrition Action Zimbabwe



START FUNDS

The **Global Start Fund** is our flagship fund and finances humanitarian programmes in anticipation of and in response to under-the-radar, small- to medium-scale crises. Funding is disbursed within **72 hours** after members raise a crisis alert. This makes the Start Fund model one of the fastest humanitarian assistance financing mechanisms in the world.

Any member of the network can raise an alert for the **Global Start Fund**. In 2022, the global Start Fund surpassed a landmark of **£100M** disbursed funds since its first crisis alert was activated in 2014. The fund continues to resource humanitarian action world-wide, providing life-saving assistance in **43 countries** in 2022.

Our aim for the next three years is to grow the global Start Fund to a **£25M annual programme**, and increase the share of funding that goes directly to local and national Start Network member organisations. This will continue to catalyse locally led humanitarian action and further shift power and agency to local organisations that are uniquely positioned to bring in the perspectives of affected populations and contextual insight gained from their presence in the affected areas.



ALERT 640: ARMENIA

After disintegration of the USSR in the late 1980s, a long-simmering ethnic and territorial conflict followed in relation to the disputed Nagorno-Karabakh region, between Armenia and neighbouring Azerbaijan.

This has periodically exploded into protracted conflicts (such as the First and Second Nagorno Karabakh Wars) and occasional border clashes.

Since the Second Nagorno-Karabakh War in 2020, there have been ongoing attacks on both civilian and military positions along the Armenia-Azerbaijan border. The ceasefire that followed the war did not prevent subsequent incidents, including notable attacks in May and November 2021.

In September 2022, the border crisis escalated, leading to Azerbaijani forces launching artillery and heavy weapon attacks on Armenian positions. This resulted in the occupation of areas near Vardenis, Jermuk, Goris, and Sotk, affecting three border provinces that had not previously experienced conflict. Approximately 300 people lost their lives, and an estimated 7,600 individuals, primarily women, children, and older people, were internally displaced.

Just seven days after the initial clashes, Start Network members raised an alert to the Start Fund, highlighting the urgent needs of the displaced people. The Start Fund allocation committee unanimously voted to award funding and allocated £200,000 for agencies to respond.

ACTED, in collaboration with People In Need and Mission Armenia, was selected to lead the project, which included distributing vouchers and non-food items, providing mental health and psychosocial support for children, and supplying first aid, medical, and baby kits to health centers and mothers in the affected border provinces.



Distribution of food and hygiene supplies
(highlighted as most pressing need through a rapid needs assessment)
Photo Credit: People In Need Armenia



Within the emergency project 'Mission Armenia' provided psycho-social support to the conflict-affected people—both adults and children—in the border communities and helped them with food packages. The cooperation with Start Fund went smoothly, and Start Network was very flexible and responsive to the needs of the people. The project has positively impacted the target groups, especially those who left their homes after the attacks and later returned to continue to live in border areas.

ALLA HARUTYUNYAN

Vice President, Mission Armenia





ALERT 624: KENYA

Kenya has a history of election-related tension and violence, with the 2022 general election having been expected to be volatile as well. The Kenya National Cohesion and Integration Commission (NCIC) warned that there was a 53% chance of violence during the elections, and the Crisis Group said that the country's politics remained highly vulnerable to pre- and post-election violence.

In anticipation of pre- and post-election tensions, the Start Fund supported work on mitigation, preparedness and response. This aimed to reduce the adverse effects of violence by supporting people quickly and, where possible, facilitating dialogue and mediation. The grant enabled preparedness, positioning, and response in the event of a crisis, and provided a wider reach in key hot spot areas.

It focused on building relationships between politically and ethnically divided groups and promoting peace beyond the initial 45-day intervention period. The coordination between the alerting agencies and ACT Alliance ensured a comprehensive and coordinated response to address potential large-scale violence resulting from the election process.

The project was implemented only 10 days prior to the election, but it was still able to provide a positive impact. By working with local radio stations and religious leaders, the project quelled tensions and prevented violence. The project also provided cash to vulnerable women and girls, which helped them to meet their basic needs.



Alert 624 Kenya: Peace messaging in anticipation of election related tensions
Photo Credit: Start Network



ALERT 583: GUATEMALA

In February 2022, a spike in cold weather hit Guatemala, affecting agriculture and crop growth. This led to increased food insecurity and respiratory diseases among children. The crisis hit hardest in the Altiplano Occidental and Meseta Central regions, where the majority of at-risk populations live. Approximately 3,700 families (14,800 individuals) were affected and needed basic items and services to recover from food shortage, disease, and malnutrition.

NGOs in the region worked with local communities to assess needs and raise an alert to the Start Fund for emergency support. On 25 February 2022, CADENA (a Start Network INGO member), in consortium with ASECSA (a Start Network local member) and ADAM (a local partner), were selected to respond to this crisis.

They received £140,000 from the Start Fund to provide food baskets, blankets, clothes, bed sheets, agriculture kits (seeds and tools), and nutritious food kits for children, women, and the elderly. They also conducted Disaster Risk Reduction (DRR) workshops with communities to support increased resilience and early action ahead of crises. In addition, CADENA provided health services with medical consultation.

ADAM, ASECSA and CADENA worked together to reach 13,747 people affected by the landslide. This consortium distributed 2,299 food packages, 13,534 cold weather packages, and 1,847 nutritional kits for children, pregnant and lactating women. They worked with local leaders to ensure that the aid was distributed in a way that met the needs of the most vulnerable.

The NGOs reported that working together through the Start Fund allowed them to learn from one another. For example, CADENA learned about indigenous groups and practices, and ASECSA developed their understanding about fund processes. By working in partnership, they worked with communities that they were trusted in, reached the most vulnerable, and shared resources, ensuring appropriate and better humanitarian action.



Provision of nutritional kits, agricultural kits and NFIs in Guatemala
Photo Credit: Billy Estrada



The best benefit is that we were able to do something greater by working together, we served more families and we also learned one Agency from the other.

DIRECTOR OF HUMANITARIAN OPERATIONS
CADENA



This particular consortium has many possibilities for the future due to the programmatic areas and the strengths of each agency, which was complementary in this project.

REGIONAL COORDINATOR
ASECSA





ALERT NO9: NEPAL

On 9 October 2022, a landslide occurred in Kalikot, Nepal, destroying infrastructure, land and property. Many families were forced to use the community school as an immediate temporary shelter, leading to an increased risk of poor sanitation and hygiene. Start Fund Nepal was alerted on 12 October 2022.

One community member, a young woman named Sunita, was an active member of the ward-level children’s network and had been advocating for proper adolescent health in Kalikot.

During the Start Fund Nepal response, she was part of the community workers providing hygiene and dignity kits to the women and girls in Kalikot. The kits included items such as combs, brushes, toothpaste, panties, sanitary pads, pieces of sanitary cloth, torches, ropes, bathing and washing soaps, and towels. With the kits in hand, Sunita could physically demonstrate their proper use and disposal to the women and adolescent girls.

Following this exercise, many girls have since embedded some of the hygiene components into their daily practice. They are now more aware of the importance of proper health and hygiene, and are taking steps to improve their own health and well-being.



Father carrying received winterisation materials (with daughter and wife) at Kaudena mun Sarlahi
Photo Credit: People in Need Nepal



My family consists of eight members but own only 3-pathi of barely productive land and relies on irregular earnings from hard labor and seasonal migration to India for survival. The landslides washed away several houses, cattle, food-stocks, and productive land in my community. As an unmanageable number of families resorted to using our community school as their temporary shelter site, I realized the high risk of poor sanitation and hygiene, mainly among women, the elderly and adolescents.

As an active member of the ward-level children’s network, I have been advocating for proper adolescent health in Kalikot. I immediately launched a couple of awareness-raising programs to sensitize adolescents and women on the importance of proper health and hygiene. This was only possible through the hygiene and dignity kits provided to us by KIRDARC, World Vision and the Start Fund Nepal. The kits included items such as combs, brushes, toothpaste, panties, sanitary pads, pieces of sanitary cloth, torches, ropes, bathing and washing soaps, and towels. With the kits at hand, I could physically demonstrate their proper use and disposal to the women and adolescent girls. I am glad that many girls have embedded some of these hygiene components into their daily practice.

RINU
Kalikot



National Start Funds provide the same contingency funding at national level, where the power to decide and to act is held as locally as possible by community-based NGOs. National Start Funds in Bangladesh and Nepal continued to provide rapid, effective financing to their members, with the support of local governance and decision-making bodies comprising local, national and international NGOs.

Start Fund Bangladesh is a national Start Fund that currently has a total of 45 members, including 26 national and local NGO members. This fund has directly benefited 913,137 people since its inception in 2017.

About **61%** of Start Fund Bangladesh funds have been directly gone to local and national member agencies. Also, after its inception, Start Fund Bangladesh has influenced the increased participation of local actors in the decision-making process. The participation of local actors grew from 11% to 90% in allocation decision-making and 0% to 87% in project selection decision-making after the launch of Start Fund Bangladesh. Start Fund Bangladesh has increased the member agencies' capacity to respond by reducing the time to reach affected people as well as reduced management costs by directly funding more local agencies instead of passing it through multiple intermediaries which ensures faster time to reach the community we aim to support.

In 2022, Start Fund Bangladesh member agencies raised 5 alerts, all activated. These alerts were for in anticipation of cold waves and responding to flash flooding. There were **4 consecutive alerts for flash flooding that affected 7.2 million people** in Bangladesh. Start Fund Bangladesh has disbursed about **£1.2 million to reach about 112,000** people directly with support from the UK Government, the

Dutch Government, and the Center for Disaster Philanthropy. Our advocacy for local NGOs' access to funds has led to 54% of the allocated fund for these 4 alerts being directly accessed by local and national NGOs who are members of Start Fund Bangladesh.

Start Fund Nepal is funded by the UK's Foreign, Commonwealth and Development Office (FCDO). In 2022, local and national NGOs that actively participated in the co-design of the fund, joined the Start Fund Nepal membership, as the fund advances toward its plan to be majority locally led. Plans to establish a Nepal Forecast-based Warning, Analysis, and Response Network (FOREWARN).

In its first year (May 2022 to March 2023), Start Fund Nepal Phase II set-up, established and progressed with several major initiatives in Nepal, including:

- Expansion of the Start Fund Nepal governance structure and decision-making body with **50% LNNGO membership**,
- Rapid disbursements of a total **£502,796.25** in response to 5 alerts, two of which were anticipatory,
- A total of **15 locally led capacity sharing sessions and 9 introductory trainings for local and national NGOs** with positive feedback and requests for further trainings.

Disaster risk financing (DRF) is a structured approach that enables organisations to model, plan, and allocate funds for potential disasters. Start Network implements DRF programmes in eight countries, providing support for members to develop their own DRF systems. These systems allow organisations to apply for funding from Start Ready. By leveraging risk analysis, catastrophe modelling, and climate science, it becomes possible to predict and forecast the occurrence and impact of disasters on vulnerable communities.

This proactive approach enables organisations to have pre-planned responses and funding readily available when needed. DRF operates through three main components: utilising scientific data to quantify risks in advance, pre-planning and pre-costing crisis responses, and pre-positioning funds according to agreed-upon protocols. By implementing DRF, Start Network and its members enhance their capacity to respond effectively and support vulnerable communities in times of crisis.

Currently, there are active DRF programmes in Madagascar, Pakistan, Senegal, Bangladesh, the Democratic Republic of the Congo, the Philippines, Somalia and Zimbabwe.

Pakistan is vulnerable to hazards such as earthquakes, floods, and droughts. As such, it requires multi-hazard disaster risk financing. The DRF system in the Pakistan Hub allows members to receive forecasts of an oncoming crisis and release pre-agreed funding, depending on the severity of the predicted event.

In 2022 alone, this system was triggered three times in response to the Pakistan heatwave, which lasted from March to June. £128,085.55 was released to fund humanitarian efforts during the extreme weather event, which registered temperatures of almost 50 degrees Celsius.



Fishermen from different villages in Tagana-An, Surigao demonstrate the 'sinking and unsinking' of fishing boats during Start Network's visit last October 2022.
Photo Credit: Start Network

Forecast-Based Financing (FbF)

In 2022, Start Network and Welthungerhilfe (WHH) expanded the geographic scope of our collaborative FbF programme beyond Madagascar to include systems in Zimbabwe and Kenya. In these countries, the programme would address drought-related food insecurity through the use of scientific forecasting.

Start Network's primary roles included:



Assisting WHH to develop drought forecasting models and activation thresholds for each country



Hold donor funds for the programme and, if threshold levels are met, distribute this funding to programme custodians for implementation of anticipatory activities

If it was determined there would be a high risk of food insecurity, for instance, funds would quickly be provided to implementing partners (programme custodians) who would deliver certain pre-developed early action protocols (EAPs) so that rural communities would be protected from severe impacts. The programme was funded by the German Federal Foreign Office (GFFO).

Start Network's support improved the forecasting models in Madagascar and Kenya. In Madagascar, Start Network's advice to increase the number of years of historical data used to inform the model and use in-season data likely bolstered the model's accuracy. Further, Start Network's advice to use a Households Economic Approach helped WHH develop both their EAPs and fund allocation for their target populations. In Kenya, Start Network's advice helped WHH strengthen the model by supplementing from other forecasts and stakeholders.

Start Network effectively drew on its network to bring together an independent custodian selection panel of relevant government and other drought stakeholders. The presence of governmental stakeholders in the selection panel was significant for WHH and the other custodians in Zimbabwe as drought is a political issue with governmental stakeholders being crucial players.



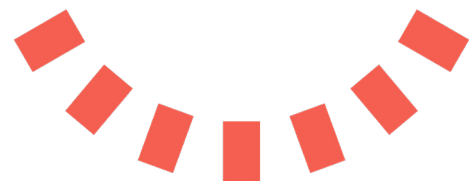
Data assessment in Kindu, DRC
Photo Credit: MIDEFEHOPS ASBL

African Risk Capacity (ARC) is an African Union agency that helps its member states manage risks through insurance. Start Network uses the ARC Replica programme in Senegal, Somalia and Zimbabwe to work alongside governments to manage these risks. This funding approach is activated based on the outcome of disasters like droughts, cyclones, or floods. By securing funding before these events occur, humanitarian assistance can be provided promptly when needed, such as in dealing with food insecurity issues.

Member states of the African Union can purchase parametric insurance policies from ARC Ltd., which provide pre-agreed payouts based on specific scientific triggers. Non-governmental partners, such as Start Network, can purchase replica insurance policies under the same terms to expand coverage for at-risk populations.



OVERVIEW



ARC REPLICA UPDATES: PROGRESS IN SOMALIA, SENEGAL AND ZIMBABWE

In Somalia:

- An ARC Replica policy was signed in October 2022
- Several workshops were held to customise the ARC Replica model.
- The model was successfully customised for crop growing and rangeland.
- A DRF system was put in place.

Senegal and Zimbabwe:

- The programme focused on capacity development, technical development, operations development, and evidence and advocacy.
- Following the provision of **£950,000** in 2020, Start Network supported the ARC Replica programme by providing **£1.3 million** from a donor to support technical assistance in Senegal, Somalia, and Zimbabwe.



2022 START FUNDS HIGHLIGHTS

Global Start Fund

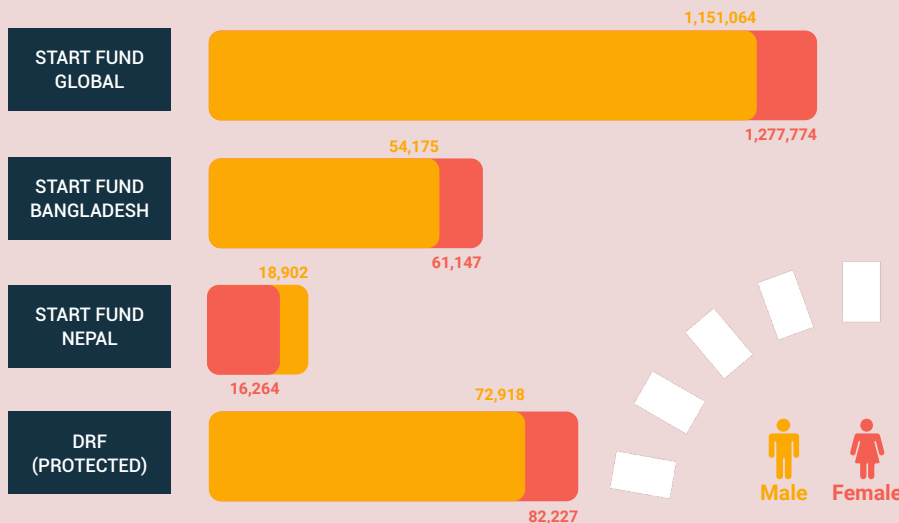
The global Start Fund disbursed over **£100 million** since 2014, with **102 alerts** raised in 2022. We were able to increase funding directly disbursed to L/NNGO members to **5%** and expand the fund's reach with [insert figure] new countries accessing funding for the first time. Total funding to L/NNGOs in countries where Start Network has L/NNGO presence is **21%**.

Seven Start Network members were awarded grants to implement community-led Monitoring, Evaluation, Accountability and Learning (MEAL) initiatives. A learning event took place in November 2022 to showcase some of the projects and findings. The event was attended by **126 participants** from across the membership as well as non-members.

Start Fund Nepal provided a leveraging fund for collaboration with the local and national governments. A matching fund led it to receive **£1.42 million** in funding from the British Embassy in Kathmandu. These funding initiatives fostered government ownership and replicability while extending support to a larger number of vulnerable communities.

In 2017 and again in 2019 through an extensive due diligence process, **Start Fund Bangladesh** included **26 local and national NGOs** in its membership, for whom the SFB secretariat has been providing extensive mentoring and capacity building support. The capacity building and mentoring support includes safeguarding system strengthening, organisational system strengthening, and continuous support for the alert cycle and programme management for Start Fund awarded agencies.

People at-risk of and affected by crises reached through the Start Funds



2022 START READY HIGHLIGHTS

Start Ready's first risk pool was launched in November 2021 at COP26 and went live in May, Risk Pool 1 covered **10** risks in **8** countries.

£4M

We launched Risk Pool 1 with £2.68 million in capital which was stretched 1.6 times, and increased to £4 million with additional £1.4 million added.

600,000

In the first year of Start Ready, we offered protection to almost 600,000 people.

7

Funds were received from seven donors: FCDO, the French Ministry for Europe and Foreign Affairs, Margaret A. Cargill Philanthropies, Ikea Foundation, Irish Aid, the Netherlands Ministry of Foreign Affairs and, SwissRe foundation

20%

20% of funds disbursed in the first risk pool went directly to local NGOs

37%

37% of contingency plans linked to Start Ready were led by local NGOs

46%

of Start Network funded projects met the maximum standards of the locally led framework and include community accountability mechanisms; 65% met the minimum standards of the locally led framework

35%

of Start Network funding flows through hub countries and goes directly to local and national organisations

5%

of Start Network's direct funding went to local organisations through the global Start Fund.

24%

of Start Network's indirect funding went to local organisations through the global Start Fund and Start Ready.

12%

Disbursed 12% of our funds directly to local organisations through Start Network initiatives and hubs

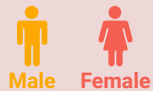
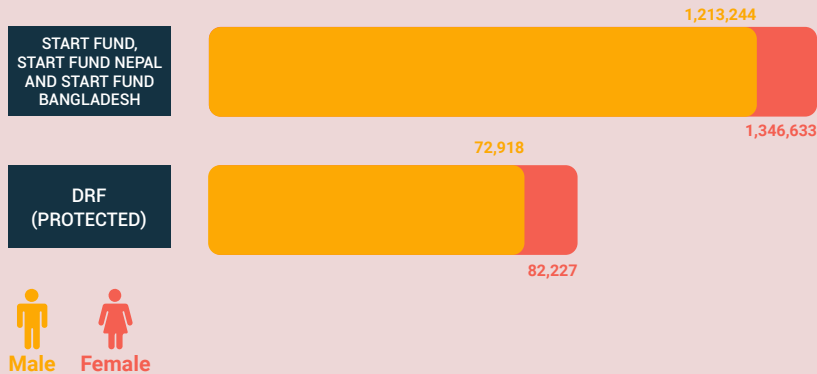
600 ALERTS

The Start Fund hit its 600th Alert in 2022. This year had the highest number of activated alerts ever since its inception in 2014. 102 alerts were raised, with 88 alerts of these funded.

£4.3M

delivered to communities as cash transfers/distributions through the global Start Fund.

Number of crisis-affected and/or at-risk people assisted through programme funds, disaggregated by age and gender:



FOR THE **FIRST START READY RISK POOL**, THE FOLLOWING SYSTEMS WERE ACTIVATED IN FROM MAY 2022-MAY 2023:



SENEGAL, DROUGHT, 22 NOVEMBER 2022

COUNTRY		HAZARD TYPE	DATE OF ACTIVATION	START AND END DATE
Senegal		Drought	22 November 2022	19/12/2022 - 19/04/2023
ANTICIPATED REACH	AMOUNT DISBURSED	MEMBERS INTERVENING	PARTNERS	SUBNATIONAL AREAS
8,000 people	£330,000.18	Action Against Hunger	FAFD	Matam région



ZIMBABWE, DROUGHT, 22 MAY 2022

COUNTRY		HAZARD TYPE	DATE OF ACTIVATION	START AND END DATE
Zimbabwe		Drought	20 May 2022	21/05/2022 -
ANTICIPATED REACH	AMOUNT DISBURSED	MEMBERS INTERVENING	PARTNERS	SUBNATIONAL AREAS
13,681 people	£471,271	Plan International CAFOD Tearfund GOAL ACF	Caritas Hwange FACT NAZ	Bulilima Binga Bikita Buhera Mberengwa



PAKISTAN, HEATWAVE, 5 JULY 2022

COUNTRY		HAZARD TYPE	DATE OF ACTIVATION	START AND END DATE
Pakistan		Heatwave	5 July 2022	05/07/2022 - 04/08/2022
ANTICIPATED REACH	AMOUNT DISBURSED	MEMBERS INTERVENING	PARTNERS	SUBNATIONAL AREAS
16,040 people	£36,000	HelpAge International	Civil Society Support Program - CSSP	Nawab Shah



PAKISTAN, HEATWAVE, 29 JUNE 2022

COUNTRY		HAZARD TYPE	DATE OF ACTIVATION	START AND END DATE
Pakistan		Heatwave	29 June 2022	29/06/2022 - 29/07/2022
ANTICIPATED REACH	AMOUNT DISBURSED	MEMBERS INTERVENING	PARTNERS	SUBNATIONAL AREAS
186,775 people	£35,000	Help Foundation	n/a	Multan



PAKISTAN, HEATWAVE, 21 JUNE 2022

COUNTRY		HAZARD TYPE	DATE OF ACTIVATION	START AND END DATE
Pakistan		Heatwave	21 June 2022	21/06/2022 - 05/08/2022
ANTICIPATED REACH	AMOUNT DISBURSED	MEMBERS INTERVENING	PARTNERS	SUBNATIONAL AREAS
82,750 people	£57,086	Care International	Bright Star Development	Sibbi



RELATIONSHIPS



In support of the diversity of humanitarian funding instruments, we seek to increase support to existing instruments, such as pooled funds like the Central Emergency Response Fund (CERF), IFRC's Disaster Relief Emergency Fund (DREF) as well as to the Start Network's Start Funds and Start Ready.

G7 MINISTERS' COMMITMENT TO INCREASE FINANCIAL RESOURCES FOR ANTICIPATORY ACTION



We collaborate and partner with others in a way that is equitable and sustainable, supporting our communities' priorities.

In 2022, Start Network collaborated with international civil society through the Civil 7 (C7) Group to develop policy recommendations and enter into dialogue with the G7. The C7 functions as the civil society group of the Group of Seven (G7) and is composed of representatives from NGOs worldwide. As part of the Humanitarian Assistance and Conflict Working Group of the C7, we advocated for the locally led and anticipatory action as focus areas for the G7.



JOINING FORCES FOR DISASTER RESILIENCE IN BANGLADESH

The Sundarban Coalition is an alliance of regional and national non-governmental organisations in coastal Bangladesh. The Local Coalition Accelerator, a project of the Share Trust, and Start Network have formed a new relationship as a result of their shared vision for locally driven humanitarian action. The Local Coalition Accelerator and the Start Network believe that a locally driven humanitarian system is best suited to lessen suffering and guarantee a dignified response for communities affected by crises.

The coalition aims to build disaster-resilient communities in a region particularly vulnerable to climate-related crises. The coalition will be funded by a grant of US \$500,000 from Margaret A. Cargill Philanthropies.

The majority of the funds will go directly to the coalition, enabling them to leverage their strength and capacity and contribute to the shift in power needed to decolonise the humanitarian sector. This will allow the coalition to respond to the needs of the vulnerable community quicker and in a more efficient way, and to understand the needs of the community better by developing local-level plans.



MEMBERSHIP ENGAGEMENT

Start Network works with its members to experiment with and scale new and innovative working methods, leveraging their collective power and influence to push for change in the humanitarian system. The active support, engagement, and leadership of our members are integral to the success of our mission.

Through the 2022 membership survey, 95% members agreed that their membership is enabling them to meet their organisational priorities to some extent. Members reported that their membership resulted in changes to their organisational practices:



ANTICIPATORY/RISK-BASED ACTION

IMPROVEMENT OF INTERNAL POLICIES AND PROCEDURES

BUILDING EQUITABLE PARTNERSHIPS

ACCESS TO THOUGHT LEADERSHIP AROUND LOCALLY LED ACTION AND SYSTEMS CHANGE



We are very satisfied and feeling very proud to be a Start Network member. Start Network promoted our organisation from local to national organisation. Now we are able to secure funding and resources from Start Network and other humanitarian organisations.”

LNGO (MEMBERSHIP SURVEY RESULTS)

We launched a new website that offers multilingual content, allowing greater collaboration among Start Network members. The website serves as an accessible portal for regular updates on plans and progress reports for members and donors. One new key feature is the new members portal where members can access online groups and key member resources centrally, register for events and update their information.

We collaborated with the Humanitarian Leadership Academy to launch new training courses on Disaster Risk Financing (DRF) and Crisis Anticipation via the Kaya platform.

Furthermore, 82% of our members felt engaging with hubs has resulted in a change to their organisation practice in that country or region. Meanwhile, 90% of our members are satisfied with their membership and 87% of members would recommend that organisations similar to their own join the Start Network.

Among the nine benefits of membership to Start Network, members most frequently ranked the rapid response funding and risk based/ anticipatory funding (receiving 39 votes combined) in the top 2. The other most valuable benefits of the membership were:

BELONGING TO A GLOBAL HUMANITARIAN PEER GROUP (15 VOTES)

ADVOCACY AND PARTICIPATION IN GLOBAL CONVERSATIONS (13 VOTES)

THE ANNUAL ASSEMBLY (8 VOTES)

COMMUNITY-LED INNOVATION (7 VOTES)

TRAINING/ORGANISATIONAL STRENGTHENING (7 VOTES)

LEARNING PRODUCTS (4 VOTES)

TECHNICAL SUPPORT/ADVICE (3 VOTES)

2022 ANNUAL ASSEMBLY

The organisation held its first in-person Assembly since 2019 in London on 18-20 October, following two years of virtual Assembly meetings due to COVID restrictions. The event included virtual sessions on the first day, drawing 310 attendees from around the world. This was followed by two days of in-person deep dives, workshops, and networking. Members and stakeholders discussed and decided on key issues facing the network and the sector. The event was critical in revitalising member engagement and investment in the organisation's vision and strategic direction. 75% of our member organisations attended our 2022 Assembly in person.

75% OF OUR MEMBERS ATTENDED IN-PERSON IN LONDON

137 ATTENDEES FROM 16 COUNTRIES (PAKISTAN, INDIA, GUATEMALA, PACIFIC, KENYA, SOMALIA, UK, GERMANY, FRANCE, US, PALESTINE, MEXICO, BANGLADESH, NEPAL, IRELAND, QATAR)

89% OF OUR 39 MEMBERS WERE EITHER VERY SATISFIED (43%), OR SOMEWHAT SATISFIED (46%) WITH THEIR MEMBERSHIP IN THE NETWORK.

A successful weeklong HubConnect for our hubs
Photo Credit: Start Network



HUB CONNECT: ISTANBUL

Start Network hosted its first in-person Hub Connect Conference in Istanbul on 2-9 September 2022. The event brought together current, new, and prospective hubs to strengthen relationships, share learnings, and co-design the future of the hub model.

The conference aimed to:

BUILD SOLIDARITY AND PEER CONNECTIONS BETWEEN HUB LEADERS

SHARE AND CELEBRATE ACHIEVEMENTS OVER THE LAST THREE YEARS

ENABLE HUBS TO SHARE WHAT THEY HAVE LEARNED AND SUPPORT ONE ANOTHER

STRATEGICALLY WORK THROUGH DILEMMAS AND CREATE SOLUTIONS TO BOOST SUSTAINABILITY AND IMPACT

HUMANITARIAN RISK FINANCING WITH IDF AND OTHER PARTNERS

At COP26, the Insurance Development Forum (IDF) announced three major programs to connect the insurance sector's world-leading risk assessment capability to the challenges of building resilience to climate change.

The Global Risk Modelling Alliance (GRMA)
The GRMA will help countries build risk analytics capability. It will offer open-source technology and standards, a public good fund, and a technical assistance team. The GRMA will be funded by donors and the insurance industry.

- **THE GLOBAL RESILIENCE INDEX INITIATIVE (GRII)**

The GRII will provide a globally consistent model for the assessment of resilience. It will be a curated, open-source resource offering high-level metrics across different sectors and geographies. The GRII will be funded by the insurance industry and other partners.

- **START READY**

Start Ready will help communities get ahead of escalating climate risks through pre-arranged disaster risk financing. The IDF is providing expertise on using techniques such as risk pooling to ensure that funding can be stretched to protect more people. Start Ready is funded by the IDF and other partners.

In 2022, the IDF prioritised the establishment of an active and inclusive ecosystem for public-private collaboration. This included increased partnership with Start Network, through providing insurance and risk-pooling expertise to Start Ready operations in eight countries.

As Start Ready's first risk pool prepared to go live in the first quarter of 2022, IDF, Renaissance Re and Aon joined our Risk Modelling Steering Group and completed the majority of their technical support to the programme.

ANTICIPATORY ACTION WITH MAP ACTION

The Anticipatory Action and Disaster Risk Reduction Initiative, a trilateral partnership between the IDF, MapAction, and Start Network, launched in 2022.

The collaboration aims to expedite anticipatory action and disaster risk reduction in climate-vulnerable countries. IDF industry members actively support and fund MapAction, enabling the provision of geospatial and information management services that assist Start Network's membership in anticipating, preparing for, and responding to humanitarian emergencies. The partnership will remain in effect for three years, ensuring continuous efforts to enhance resilience in climate-vulnerable regions.



AFRICA AND ASIA-PACIFIC DIALOGUE PLATFORMS

Start Network co-organised and participated in the Africa and Asia Dialogue Platforms, showcasing its crisis anticipation efforts in these continents.

We highlighted anticipatory actions taken prior to disease outbreaks, cyclones and displacements in various countries. The Africa Dialogue Platform included a joint session with the Southern Africa-Indian Ocean Disaster Preparedness workshop, where Start Network shared experiences and approach to anticipatory action.

During the Asia-Pacific Dialogue Platform, Start Network led two sessions:

- Localising anticipatory action; challenges and solutions
- Managing uncertainties in risk finance models



Caption: Finalists at the Meet the innovators event, New Delhi, August 2023
Photo Credit: Seeds India

FORECAST-BASED, WARNING, ANALYSIS AND RESPONSE NETWORK

Forecast-Based, Warning, Analysis and Response Network (FOREWARN) is a multi-disciplinary, multi-stakeholder community of humanitarian professionals, scientists, academics, and risk experts who work together to drive early action. The Global FOREWARN expert pool is a group of researchers, academics, and scientists who provide advice on anticipatory projects led by Start Network members.

KEY ACHIEVEMENTS OF NATIONAL FOREWARN PROGRAMMES

BANGLADESH

In 2022, FOREWARN Bangladesh contributed to the development of national Early Action Protocols for cyclones, floods, cold waves, and landslides built relationships with government ministries, and led sessions at the Asia Pacific and Global Dialogue Platforms. The FOREWARN Community in Bangladesh grew to 68 experts, and FOREWARN experts are supporting the development of a Cyclone Classifier Model and working with national FbF actors in the National Anticipatory Action Working Group. The experts pool also supports the Disaster Risk Financing programme of Start Network in Bangladesh, through supporting risk analytics, model development, and early action identification.

MADAGASCAR

In 2022, the FOREWARN team in Madagascar strengthened the technical capacity of the Met Department, automated cyclone forecasting, and developed a national AA framework. They also finalized the Terms of Reference for the expert groups, conducted a vulnerability assessment, and developed a cyclone forecast visualization tool. It activated an alert for Cyclone Batsirai on February 2 and again for Cyclone Emnati on February 20. The total activation amount was £635,201 awarded with only £366,689 used in implementation.

PAKISTAN

In Pakistan, workshops were held for local and national stakeholders on hazard risk insurance, modelling, and monitoring. The FOREWARN expert group was launched in July 2022, and fellowship awards for research into hazard anticipation were announced. MPhil and PhD students were engaged as fixed-term junior analysts for disaster forecasting and monitoring of risk hazards

PHILIPPINES

FOREWARN Philippines represented Start Network in the UN CERF AA Pilot for Tropical Cyclones, joined the AA Core partnership, supported the AA Technical Working Group, provided capacity building support to MOVE-UP Consortium, contributed to the organization of the APDP, and hosted sessions in both the APDP and Global Dialogue Platforms. They also held a scientific forum on the phenomenon of Tropical Cyclone Rapid Intensification in the Philippines. An MoU and a Data Sharing Agreement were signed with the University of the Philippines Resilience Institute, growing the expert group to 15, of whom 7 actively engage in risk monitoring.

DONORS AND DONOR ENGAGEMENT

Start Network collaborates with a variety of donors from all over the world who are enthusiastic about our goal of a transformed humanitarian system.

The network engaged with donors by providing regular updates on program progress, updates on the Start Fund Accountability and Assurance Framework, and plans for funding access for local and national members, specifically those on Tier 2 of the Due Diligence framework.

This year we have had a successful year from a resource mobilisation perspective as we have managed to maintain our core strategic donors, such as FCDO, which has agreed a new three year grant valued at £36 million,...while securing a new exciting partnership with Swiss Re Foundation, our Start Network's first corporate partnership. Swiss Re will be enabling our work around anticipatory action, and allow us to advance further on our commitment around locally led action.

To scale up early humanitarian action in the Philippines, Swiss Re Foundation is providing US 702,000 to Start Network. The funding will be used to build and develop Start Ready's system in the Philippines and contribute towards prepositioned funds for communities' protection before a crisis hits. The funding will also support the build-up of evidence to demonstrate the impact and effectiveness of anticipatory measures and a pooling mechanism that will allow Start Network to partner more widely with institutional humanitarian funders.

For 2023 the pipeline is strong and there are some new corporates and multiyear pledges in sight.

DONORS



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra



These donors fund Start Network and programmes managed by SCUK as grant custodian.

STRENGTHENING OUR CONNECTIONS



Start [Network] has increased the visibility and confidence that partners give to our organisation and thus allows us to access other sources of funding.

L/NGO MEMBER



Where Start Network really adds value for me is that it is willing to take risks. I think that it is bringing really important thinking to the table. Often there is a lot of risk aversion and often for very good reasons, but I think SN is really able to take considered and measured risks, which creates space for others to do the same."

INGO
member



As a local organisation the Start Fund initiatives are very important for the local organisations and some national organisations, and we are very satisfied from the use of these."

L/NGO MEMBER



ACRONYMS

ADRRN	Asian Disaster Reduction and Response Network
AFPDE	L'Association des Femmes pour la Promotion et le Développement Endogène
ALIMA	Alliance for International Medical Action
ARC	African Risk Capacity
ASECSA	Asociación de Servicios Comunitarios de Salud
AVSI	Association of Volunteers in International Service
C7	Civil Society 7
CADENA	Comunidades judías en México
CLIP	Community-Led Innovation Partnership
COP26	26th Conference of the Parties
DRC	Democratic Republic of the Congo
DRF	Disaster risk financing
EDI	Equity, diversity, and inclusion
FALE	Facility Aiding Locally-led Engagement
FCDO	The UK Foreign, Commonwealth and Development Office
FOREWARN	Forecast-based, Warning, Analysis, and Response Network
G7	Group of Seven

IDC	International Development Committee
IDEA	Initiative for Development and Empowerment Axis
IHH	India Humanitarian Hub
INGO	International non-governmental organisations
L/NGO	Local non-governmental organisations
L/NGGO	Local or national non-governmental organisations
MIDFEHOPS	Le Mouvement International des Droits de l'enfant de la Femme de l'Homme veuf et de leur Promotion sociale
NEADS	North-East Affected Area Development Society
NGO	Non-governmental organisations
NTAG	Nepali Technical Assistance Group
PIANGO	Pacific Islands Association of Non-Government Organisation
POPI	People's Orientated Program Implementation
SFB	Start Fund Bangladesh
SFN	Start Fund Nepal
SKILL	Sharing Knowledge and Ideas under Local Leadership
UN	United Nations
UNICEF	United Nations Children's Fund



OUR NOMENCLATURE

The Start Network charity supports a growing number of humanitarian agencies across the world (the network/the membership), working together to revolutionise the global humanitarian system. The network is made up of more than 80 non-governmental organisations across six continents, ranging from large international organisations to local and national NGOs. As the charity and network decentralise into regional and/or national bodies driven by local organisations and priorities (hubs), a network of networks will emerge and continue to work together towards sector-wide change, with the charity evolving into a service provider.

The UK based charity can be referred to as:

Start Network

The charity

The charity's wider network of member organisations can be referred to as:

The network

the membership/the wider membership

The membership, hubs and partners can collectively be referred to as:

The network of networks

Reference to 'we' 'us' and 'our' primarily denotes the charity/
Start Network but may sometimes include the network of fullstop

Start Ready in the Philippines during a donor visit
Photo Credit: Start Network



TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Registered Number: 09286835
Charity Number: 1159483

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

Trustees	Amad Muhammad Anwer Iqbal Benjamin Laniado Kassim Binny Prabhakar Glyn Isherwood (Treasurer) Malcolm David Spence Mohammed Nadeem Noreen McGrath Gumbo Oenone Kate Chadburn Sanjayan Srikanthan (Chair)
Company registered number	09286835
Charity registered number	1159483
Registered office	Albert House 256 – 260 Old Street London, EC1V 9DD
Chief Finance and Operations Officer	Suzanne Lyne
Chief Executive Officer	Christina Bennett
Independent auditor	Crowe U.K. LLP 55 Ludgate Hill London, EC4M 7JW
Bankers	Barclays 1-7 King Street London, EC2V 8AU
Solicitors	Withers LLP 20 Old Bailey London, EC4M 7AN

TRUSTEE ANNUAL REPORT | YEAR ENDED 31 DECEMBER 2022

The Start Network trustees present their Annual Report together with the audited financial statements of the charity for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), second edition (October 2019), 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Network began in 2010 as the British Consortium of Humanitarian Agencies and was hosted by Save the Children UK (SCUK) until becoming an independent charity on 1st May 2019. SCUK is incorporated under the name of Save the Children Fund, a registered charity in England and Wales (213890) and Scotland (SC039570) and a registered company in England and Wales (178159).

Role of the Grant Custodian

In 2022, whilst SCUK continued to act as Grant Custodian to Start Network hosting some of Start Network's activities, we actively explored opportunities to widen the network of grant custodians to include other member agencies. The role of grant custodian is principally to host and deliver Start Network's activities, in furtherance of its charitable objectives, to the highest standards and impact, while managing its own risks.

This role includes serving as a grant custodian in relation to funding programmes, accepting funds from donors pursuant to the funding agreements, implementing funding programmes and distributing the relevant

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grant custodian funds to members (for projects) and Start Network (for its operational costs, other projects, and initiatives). The role of Start Network involves ensuring smooth operations, running due diligence, developing the network, communicating public benefit, raising funds and profile, and engaging members.

Whilst employing a grant custodian reduces risk overall, this may also bring other inherent third-party risks. Since incorporation, Start Network also began building capacity to accept and manage grants directly from donors, and signed its first grant agreement in 2021. In June 2022, Start Network Board of Trustees approved the recommendation to continue to build Start Network's grant management capacity with the goal of moving away from the grant custodian agreement with SCUK.

Our Vision and Mission

The Start Network charity supports a growing membership of aid agencies across the world (the Network), working together to revolutionise the global humanitarian system. The Network is made up of more than 80 non-governmental organisations across five continents, ranging from large international organisations to local and national NGOs.

Our vision is for a locally led humanitarian system that is accountable to people affected by and at risk of crises to save more lives, promote dignity and protect people from loss and harm.

Our mission is to drive system-level shifts in the way humanitarian action is approached, resourced and delivered, by demonstrating powerful alternatives for collaborating, financing and operating.

Our Values

Underpinning all our work, we aim to be the change we want to see, working to uphold the following principles and expecting the same from our staff, hubs, and members.

- **We put people first:** the communities we serve come first in our decision-making and programming.
- **We are brave:** we have great ambition and are willing to explore new things and are willing to take risks to achieve it.

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- **We operate collectively:** we leverage the value of working as a network, sharing risk and resources, and learning together.
- **We are inclusive:** we see the value in diverse perspectives and work to remove the barriers that prevent voices being heard.
- **We are open:** we work transparently and with integrity, building mutual trust in all levels of our work, from governance to programming.
- **We are ethical:** we behave and operate based on key principles of anti-racism, non-discrimination, and anti-colonialism.

Our Strategic Priorities

The events in recent times have challenged us to deepen our commitment to local humanitarian action and the power shifts that this requires; to demonstrate that acting collectively, early, and ahead of a crisis can minimise death and suffering, and to galvanise our diverse, growing global network around a critical examination of our ethics and mindsets and accelerating systems change. From 2021-2023, our 3 Year Strategic Priorities are:

- Shifting power and resources and decentralising decision-making to locally led networks and organisations.
- Shifting network resources directly to local and national organisations to act collaboratively in response to/ahead of neglected and predictable crises.
- Shifting network practice and behaviour, to be flexible, risk willing, anti-racist, anti-colonial and driven by community priorities.

For 2022, we agreed to prioritise the following activities:

1. To grow and expand our network of networks of locally led country and regional hubs by incubating and transitioning them to become independent entities
2. To resource and improve our family of global and local funds and risk financing tools by focusing on quality of collaboration, operations and accessibility to them by local organisations
3. To build a body of evidence and good practice in support of locally led innovative and sustainable humanitarian action through reflection, iteration and peer learning.

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4. To scope and develop new financial, operating and risk models to support the shift to a locally led, decolonised, distributed network.

During the year, we have performed well against our targets that measure the above activities making significant progress towards our 3 Year Strategic Priorities.

PUBLIC BENEFIT

When considering our priorities and activities, the Start Network Board of Trustees had due regard to the Charity Commission's guidance on public benefit. Our social intentions are to do no harm, operate efficiently and to the law, and through the work of Start Network members ensure that people receive better quality humanitarian aid, maintain their dignity and are protected from suffering and harm.

We hold a unique space that is not being fulfilled by anyone else and believe that the issues we are tackling in humanitarian action will lead to an improved humanitarian sector, where spend is more efficient and delivery is more effective.

We work through our members, providing them with resources to enable a higher quality of assistance to communities affected by crisis. We work through our partnerships and advocacy, promoting best practices and system change in the humanitarian sector. We benefit:

- crisis-affected communities, who receive higher quantity and quality of assistance
- our members, who become better at delivering assistance - more timely, appropriate, efficient and collaborative
- the wider humanitarian sector, which is exposed to our innovations such as anticipation, tiered due diligence and local decision-making and funding
- taxpayers and donors, who see their contributions managed more efficiently and transparently

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OVERVIEW OF PERFORMANCE IN 2022

With thanks to our trustees, members, supporters and staff, we made substantial progress toward achieving our mission and collective ambition of transforming an outdated humanitarian system.

Performance Highlights¹

- We strengthened our network of networks by increasing the number of hubs to 11 and our total membership to 84, including 28 new members from Pakistan and Afghanistan. This takes our percentage of local and national organisations to 56% of our total membership.
- We have had the most active year to date across our family of funds disbursing more than £24 million in total in 2022 in anticipation and response to humanitarian crises worldwide. Of this, our global Start Fund disbursed more than £20 million to members in 2022, bringing our total to £107 million since inception across more than 660 alerts and assisting 27 million people since the Start Fund mechanism began. In addition, national Start Funds in Nepal and Bangladesh continued to disburse £1.7 million locally in 2022. Start Ready, our pre-positioned funding mechanism, went live in the year with a close to £3 million risk pool covering 8 hazards in 6 countries. It has since triggered 3 times disbursing funds ahead of crises in Pakistan, Zimbabwe and Senegal.
- Across our initiatives, we disbursed 35% of our funds directly to local organisations, far exceeding the Grand Bargain target of 25%².
- We had an inspiring meeting of all hubs in Istanbul and Assembly with 85% of our members joining in-person in London. Our CEO attended the Pakistan hub's first assembly of its now 53 international, national and local members.
- We amplified the voices of local and national organisations and increased our engagement on climate related emergencies and our mitigation to climate risks. We and our local and global members participated in G7, G20, COP27, the UN Economic and Social Council, the Global Africa and Asia Dialogue Platforms on anticipatory action

¹ Start Network works closely with Save the Children UK, which manages a number of programmes on its behalf, including the global and local Starts Funds and other disaster risk financing mechanisms.

² <https://interagencystandingcommittee.org/grand-bargain-official-website/caucus-funding-localisation-endorsement-three-recommendations-march-2023>

- We initiated the development of our business and financial models for Start Network, the charity along with four hubs, as part of our journey to becoming a network of networks

For more information and case studies please refer to our Annual Review 2022

PLANS FOR 2023

For 2023, we plan to build upon 2022 achievements and we have identified the following strategies priorities for 2023 against our 2021–2023 Strategy.

- We will grow and expand our network of networks of locally led country and regional hubs by:
 - Supporting the five existing hubs reach independence
 - Incubating three-four new hubs
 - Progressing membership transition
 - Growing membership in line with locally-led targets and based on learning and affordability.
- We will resource and improve our family of global and local funds and risk financing tools by:
 - Growing Start Funds/Start Ready 'fuel' to support our growing membership
 - Improving access/inclusivity by local members to funds/finance
 - Consolidate, test and evidence existing/emerging Disaster Risk Financing (DRF) programmes
- We will build evidence and good practice for locally led innovative sustainable action by:
 - Evidencing and promoting network value, impact and systems change
 - Developing a portfolio approach to innovation practice and peer learning
 - Prototyping and testing new initiatives and ways of working
- We will improve the effectiveness and sustainability of the organisation and network by:
 - Improving internal systems to be more efficient and aligned with contexts where we work
 - Improving staff pay structures, engagement, learning and development, well-being

- c. Exploring new partnerships and services opportunities

FINANCIAL REVIEW

Start Network's income in 2022 was £6,424,000 compared to £5,648,000 in 2021. This is an increase of 14% mainly due to Start Network increasingly taking on grants directly, over and above those received via the grant custodian arrangement with SCUK plus the ability to secure new income from new strategic donors.

Income from Donations

Restricted Income

In 2022 Start Network recognised a total of £3,078,000 (2021: £2,827,000) restricted income to support the work of the Start Network charity. More specifically, these funds were for activities relating to communications, network development, grant management, operations, and staff costs.

Unrestricted Income

In 2022 Start Network also received a total of £2,778,000 (2021: £2,352,000) in unrestricted income. £1,806,000 (2021: £1,230,000) was related to indirect cost recovery (ICR), which is paid on grants by donors and is split between Start Network and SCUK as grant custodian. These funds can be used at the discretion of the senior management team to cover overheads and other indirect or operational costs. We also received £972,000 (2021: £1,122,000) funding from the Dutch government, which has supported the development of the hub network, our innovation programmes as well as the continued development of Start Network as an independent charity.

Income from Charitable Activities

Start Network received £497,000 in membership fees in 2022 (2021: £469,000). Start Network hosts staff employed by SCUK, who manage Start Programmes. Income from membership fees is used to cover Start Network core and business as usual activities.

Analysis of Expenditure

Total expenditure for 2022 was £7,914,000 (2021: £3,246,000) of which £530,000 (2021: £376,000) was allocated to raising funds. The remaining £7,384,000 (2021: £2,870,000) was split with £2,481,000 (2021: £1,892,000) being allocated as direct costs, including staffing and £3,935,000 (2021: £544,000) of programme disbursements. £968,000 (2021: £1,004,000) was allocated to support costs such as HR costs and rent.

Summary of Financial Position

Start Network ended the year with total funds of £5,101,000 (2021: £6,591,000), of which £1,759,000 (2021: £2,441,000) are restricted funds. We have refreshed our budget and associated plans in 2022 to ensure we are able to expedite some of our work in the coming two years whilst keeping close management of our financial position.

Significant Events affecting our Financial Position

The Finance and Audit Committee consider significant external events that could affect our financial position when creating financial scenarios used for budgeting purposes including changes to UK government funding from the Foreign and Commonwealth Development Office (FCDO), rising Energy costs and Cost of Living crisis.

We continue to monitor risks that could affect our financial sustainability to ensure we plan forward as required.

Our approach is always to ensure that we are focusing on the impact to the organisation eighteen months into the future to ensure we have sufficient time to adapt our financial plans if situations change.

FUNDRAISING POLICY AND PRINCIPLES

The assurance of adequate and sustainable funding is fundamental to our success. We would not be able to achieve our aims without the generosity and support of our funders, who not only sustain our initiatives financially but buy into our ambition to work differently.

Start Network does not carry out any fundraising activities directly with individuals; rather all fundraising is connected to institutional and corporate fundraising. We assess every funding opportunity according to Start Network's ethical principles.

- The donor is not involved in harmful activities and can demonstrate this.
- Acceptance of funding is unlikely to cause reputational damage to the Start Network.
- Acceptance of funding will not result in the perception that Start Network has been instrumentalised by that donor in pursuing a specific policy or course of action.
- The donation is received without undue pre-conditions (e.g., geographical or political exclusions).
- The donation will include a reasonable contribution towards Start Network's operating costs or show evidence of a future long-term commitment and financial contribution.
- If applicable, the donation or partnership should bring new skills that further Start Network's objectives.

Principal Funding

Start Network works in partnership with a range of donors from around the world who are attracted to our vision for a transformed humanitarian system.

While some donors have been with us since the beginning of our journey in 2019, others have joined us more recently as the range and scope of our work has expanded. After launching 'Start Ready', an innovative financial instrument which pools risk and funding to protect a larger number of people by releasing funding prior to a crisis, in 2021, we were able to build on the momentum this created and brought in some new donors in 2022 and managed to secure long-term grants from key strategic long-term partners. For example, Swiss Re, a

global corporate, has agreed to support our anticipation work for the next two years and FCDO has also committed to this project for the next three years.

Beyond this, FCDO has agreed to support the Global Start Fund for the next three years which will be transformation for our rapid response work.

We would also like to mention our national funds, whose long-term sustainability is of critical importance to us. Resource Mobilisation efforts have focused in this area of our work in 2022 and we were able to bring in new funders to support our expanded area of work in Bangladesh; such as the Swiss Embassy, Centre for Disaster Philanthropy and the Share Trust; and for Nepal, FCDO Nepal has committed to a new two-year grant after the initial pilot due to the impact the programme managed to have during its first year.

Finally, we are grateful to the Netherlands Ministry of Foreign Affairs for the continuation of its unrestricted funding, which we have been able to use flexibly across our programmes and our journey towards organisational independence.

Going Concern

The Start Network Board of Trustees have reviewed its financial position, the budget for 2023 - 2024 presented by management, the scenarios developed, and the charity's current levels of reserves and cash, and concluded that the charity has sufficient access to resources to remain operational for at least the next twelve months from the date of this report.

Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements. The trustees have also considered global financial impacts as part of the Going Concern review and have concluded that there are no specific risks which affect the charity's ability to continue over the next twelve months from the date of approving this report.

Reserves Policy

Start Network reserves policy that is reviewed and approved by the Board of Trustees on at least an annual basis.

We hold general reserves to provide cover for unexpected changes in income and expenditure, allowing us to continue key activities in the event of:

- a temporary loss of income, e.g. a short-term deficit in cash
- a permanent fall in income, giving time to adjust our cost-base or adjust our business model
- incurring a one-off cost such as an expenditure in our grant portfolio that has not been covered by a donor and/or other eligible income streams

Start Network has set a reserves level in the range of £1.6 million to £2.1 million. These reserves are to cover our legal strategic and risk-based obligations and any designated reserves.

Start Network ended the year with total funds of £5,101,000 (2021: £6,591,000), of which £1,759,000 (2021: £2,441,000) are restricted, and a further £421,000 and £189,000 cover grant commitments and operating lease commitments respectively.

At the end of 2022, the level of free reserves held was £2,732,000 (2021: £4,118,000) which is higher than our range of £1,600,000 to of £2,100,000. However, budgets are prepared on two-year cycle with intention to maintain reserves within the agreed range by the end of the second year. This balance of reserves will be used to ensure that Start Network advances itself in its charitable aims and considers its future reserve requirement in line with growth and its Mission and Vision. Levels will be adjusted in line with financial need and plans. The reserves level of the organisation is reviewed every six months on an ongoing basis to also assure the sustainability of the organisation.

PRINCIPAL RISKS AND UNCERTAINTIES

The Start Network views risk management as an integral part of strategic and operational planning, management, decision-making and learning. We consider ourselves to be risk aware, but not risk averse. We identify and manage risks that may prevent us from achieving our objectives by ensuring there are effective and adequate risk management and internal control systems in place to address the key risks to which the network may be exposed.

The trustees discharge this responsibility through board meetings, the Risk and Compliance Committee and reviews of the effectiveness of Start Network's risk management framework, designed to support informed decision making. The systems of internal control intend to appropriately manage rather than eliminate risks. They give reasonable - rather than absolute - assurance and provide a consistent approach to identifying, assessing and management of key risks.

Existing processes in place regarding risk management comprise:

- a quarterly review by the Board of the principal risks and uncertainties that Start Network faces as part of regular Board reporting
- quarterly Risk and Compliance Committee meetings
- a risk management policy and framework outlining procedures, processes and systems to communicate and manage the risks identified
- a organisational risk register that captures both strategic and operational risks identified and assessed by the Senior Management Team

The risk management policy, framework and organisational risk register contribute to improving the organisation's culture of risk and compliance and to the organisation achieving a robust level of risk maturity.

The following are currently considered to be our principal risks, aligned with our risk register:

Risk	Risk Description	Control Measures in Place
Fraud	Misuse of Start Network funds or property by staff, network members or partners could result in financial loss, legal action and/or damage to our reputation.	Clear reporting requirements, policies, and procedures for members and partners in place; grant custodian/Start Network case management roles and responsibilities agreed; due diligence of members enables understanding of member risk re. use of funds; dissemination of handbook to members and associated training; Politically Exposed Person and sanction checks.
Finance and Fundraising	Failure to comply with conditions of funding could result in loss of donor, disallowance or reduction in funds. In addition, the economic situation globally results in the loss of donors or reduction in key grants and impacts the delivery of programs or critical activities	Audit processes in place; maintain good relationships with donors. Grant management function enhanced to ensure focussed donor compliance. Funding base becoming more diverse with new donors added and funders supporting new areas of business such as hubs and charity development.
Safeguarding	Our staff, members, partners, or beneficiaries could suffer from sexual exploitation and abuse, bullying or harassment.	Policies and procedures reviewed regularly and communicated to all. Training for staff and trustees in place; safeguarding awareness is prominent in recruitment processes with stringent reporting mechanisms in place; dedicated Safeguarding Lead and representative on the Board.

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Risk	Risk Description	Control Measures in Place
Staff Wellbeing & Retention	Start Network fail to meet their duty of care to staff in the work environment and, as a result, staff members suffer from physical injuries or poor mental health due to workload, pressures of the role. Risk of poor staff retention.	More focus on manager training including well-being. Creation of a well-being support group. Pay and package reviewed and brought into alignment with the wider sector Dispersed team hiring model reviewed and greater parity across staff

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Start Network is a company limited by guarantee and is a registered charity. It is governed by a Board of Trustees who are also the directors of the charity for the purposes of company law, and who are accountable to Start Network members. The Board is supported by sub-committees while the day-to-day running of the charity is the responsibility of the CEO and CFOO.

In setting the Start Network's strategic direction, the Board takes the steer of the Start Network membership. Members are represented through the Assembly, which retains three key decisions:

- admitting new members into the network
- appointing or removing trustees
- approving any changes to Start's Membership Policy.

Member representatives on the Assembly are nominated by each member agency and are usually CEOs or Humanitarian Directors. They are the individuals authorised to vote on AGM matters and take part in decision making on behalf of their organisations.

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Methods of Appointment or Election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

Start Network's Board of Trustees comprises a mix of independent experts and representatives of the charity's member agencies. There are five nominated trustee seats (independent trustees) and seven elected member trustee seats (member trustees). Four of the nominated seats, including the chair and treasurer, must be independent, while one can be assigned to either an independent or a member. Nominated trustees are selected based on their individual skills in certain areas of importance for Start Network, and member trustees are elected by the members based on their background and skills to ensure member representation on the Board.

Trustee vacancy briefs are developed based on an annual skills audit facilitated by the Nominations Committee. The briefs are then advertised either within Start Network's membership (if it is an elected trustee role) or externally if it is a nominated trustee role. Nominated trustees are interviewed by a panel of the Board and recommended to the Assembly for ratification, while elected trustee nominations are appointed directly by the Assembly.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

Start Network's Board of Trustees sets the charity's long-term strategy and approves the annual plan. It monitors progress against objectives and ensures that the principal risks and uncertainties to the charity are identified and controls are in place. It is responsible for trustee and senior leadership succession planning, setting the charity's culture and upholding the charity's values. The board also has agreed and are responsible for 'matters that are reserved to the board' that sets our key decisions. These are regularly reviewed and updated.

The Board is supported by sub-committees, as shown below, while the day-to-day running of the charity is the responsibility of the CEO and CFOO who jointly report to the Chair of Trustees.

Start Network Governance Structure	
Assembly	Highest governing body, representing all members
Board of Trustees	Oversees the implementation of the strategy, and responsible for the governance of the organisation, ensuring it is effectively run and is meeting its mission
Sub-Committees	
Each committee is either chaired by a trustee or has a seat for a trustee representative	
Membership Committee	Oversees membership issues in the network and advises on the evolution of the hubs
Start Fund Committee	Responsible for the operational and strategic oversight of the Start Fund
Start Ready Committee	Responsible for the operational and strategic oversight of Start Ready
Finance and Audit Committee	Oversees the management of finances, treasury and reserves policies and external audit
Human Resources Committee	Advises the Board on the organisations' HR and remuneration frameworks.
Nominations Committee	Oversees Board composition and election of new trustees
Risk & Compliance Committee	Oversees our risk strategy and management, reporting and compliance with UK regulations

Trustee Induction and Training

The onboarding process includes inductions with the Chair, CEO and CFOO, and the Governance Manager (Company Secretary). Within two months of joining the Board, new trustees undergo formal trustee training covering the landscape of the sector (in England & Wales), key duties and challenges for trustees, delegation and relationship with the Executive, and good governance in charity context. They also receive training on key organisational policies, such as safeguarding and data protection.

Pay Policy for Key Management Personnel

Start Network is jointly led by a CEO who is responsible for the vision, strategy and programmatic activities of the organisation and a CFOO who is responsible for strategy, assurance, governance, finance and operations. Both key management positions report to the Chair of the Board of Trustees. The CEO and CFOO pay grades and are reviewed by the Start Network Trustees and Remuneration Committee on an annual basis.

Related Party Relationships

The trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses, benefits and related party transactions are disclosed in the financial statements. Trustees are required to declare all relevant interests on appointment and throughout their tenure as soon as practicably possible before a Board meeting as stated in our Conflict-of-Interest Policy.

Trustees' Indemnities

Start Network has current cover which includes claims arising from any actual or alleged wrongful act committed by the organisation, and claims arising from any actual or alleged wrongful act committed by an insured person against any past, present or prospective employee or trustee including, but not limited to, unfair dismissal, failure to promote or employ and failure to furnish accurate job references.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the charity 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 trustees to prepare financial statements for each financial year. Under company law, trustees must not approve the financial statements unless they are satisfied that they give a true and fair representation of the state of affairs of the charity 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 charity will continue in business

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps to detect and prevent fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- as far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- they have taken all steps that ought to have been taken as a trustee to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

AUDITOR

The auditor, Crowe U.K. LLP, has indicated its willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees. Approved by order of the members of the Board of Trustees and signed on their behalf by:



Sanjayan Srikanthan (Chair)

Date: 28/06/2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK

Opinion

We have audited the financial statements of Start Network ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, Balance sheet, Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its 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 Auditor's 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 UK, including the FRC'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,

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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.

Other Information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; or

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- 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' directors' report and from the requirement to prepare a strategic report.

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.

Auditor's 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 auditor's 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

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www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the Audit was Considered Capable of Detecting Irregularities, including Fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing of income recorded in the year and post year end, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

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Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of Our Report

This report is made solely to the charitable company's members, 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 members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London
17 July 2023

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
INCOME FROM					
Donations and legacies	3	3,078	2,778	5,856	5,179
Charitable activities	4	-	568	568	469
TOTAL INCOME		3,078	3,346	6,424	5,648
EXPENDITURE ON:					
Raising Funds	5, 6, 7	137	393	530	376
Charitable Activities	6, 7	3,623	3,761	7,384	2,870
		3,760	4,154	7,914	3,246
NET INCOME		(682)	(808)	(1,490)	2,402
NET MOVEMENT IN FUNDS		(682)	(808)	(1,490)	2,402
RECONCILIATION OF FUNDS					
Total funds brought forward		2,441	4,150	6,591	4,189
Net movement in funds		(682)	(808)	(1,490)	2,402
TOTAL FUNDS CARRIED FORWARD		1,759	3,342	5,101	6,591

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 29 to 45 form part of these financial statements.

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £000	2021 £000
CURRENT ASSETS			
Debtors	12	1,060	427
Cash at bank and in hand		4,484	7,118
		<u>5,544</u>	<u>7,545</u>
Creditors: amounts falling due within one year	13	(443)	(954)
NET CURRENT ASSETS		<u>5,101</u>	<u>6,591</u>
TOTAL NET ASSETS		<u>5,101</u>	<u>6,591</u>
CHARITY FUNDS			
Restricted funds	14,15,16	1,759	2,441
Unrestricted funds	14,15,16	3,342	4,150
TOTAL FUNDS		<u>5,101</u>	<u>6,591</u>

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:

Trustee:  Date: 28/06/2023

The notes on pages 29 to 45 form part of these financial statements.

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £000	2021 £000
Cash flows from operating activities		
Net cash used in operating activities	(2,634)	3,036
Change in cash and cash equivalents in the year	(2,634)	3,036
Cash and cash equivalents at the beginning of the year	7,118	4,082
Cash and cash equivalents at the end of the year	4,484	7,118
The notes on pages 29 to 45 form part of these financial statements.		
Reconciliation of net movement in funds to net cash flow from operating activities		
	2022 £000	2021 £000
Net income for the period (per Statement of Financial Activities)	(1,490)	2,402
Adjustments for:		
(Increase)/decrease in debtors	(633)	268
Increase/(decrease) in creditors	(511)	366
Net cash provided by operating activities	(2,634)	3,036
Analysis of cash and cash equivalents		
	2022 £000	2021 £000
Cash in bank and in hand	4,484	7,118

1. General Information

Start Network is a private, limited by guarantee, company (registered number 09286835) which is incorporated in England and domiciled in the UK. The address of the registered office is Albert House, 256-260 Old Street, London, EC1V 9DD.

2. Accounting Policies

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP second edition (October 2019) (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) (effective 1 January 2019) and the Companies Act 2006. Start 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 Going Concern

The Trustees of the Start Network have reviewed its financial position, taking into account the budget for 2023 - 2024 presented by management, the scenarios developed, the charity's current levels of reserves and cash; they have concluded charity has sufficient access to resources to remain operational for at least the next 12 months from the date of this report.

Therefore, the trustees of the Start Network continue to adopt the going concern basis of accounting in preparing the annual financial statements. The trustees have also considered global financial impacts as part of the going concern review and concluded that there are no specific risks which affect the charity's ability to continue over the next twelve months from the date of approving this report.

The Trustees have considered:

- cash position and a series of cash flow projections
- scenarios that consider potential changes to donor funding
- sources of funding and liquidity available
- expenditure controls and future commitments
- government support schemes
- protecting the key assets and sustaining our charitable services

2. Accounting policies (continued)

2.3 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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 grant are allocated directly to that activity. Shared costs and support costs which are not attributable to a single grant are apportioned between those grants on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants Making

Grant expenditure which does not involve the receipt of goods or services by Start Network, including payments to partner NGOs, is recognised either when the cash is paid to a third party or, if earlier, when an irrevocable commitment is made to pay out funds to a third party.

2. Accounting Policies (continued)

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 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.

2.8 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 charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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

2.9 Financial Instruments

The charity 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. Accounting Policies (continued)

2.10 Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Pensions

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

2.12 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 Charity 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 Charity 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.

2.13 Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The trustees consider that there are no key sources of estimation uncertainty as at 31 December 2022, however the following critical accounting judgements have been identified below:

- **Cost allocation:** The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs. Support costs are allocated between costs of raising funds and charitable activities primarily based on staff numbers employed on those areas during the period.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from Donations and Legacies

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Grants				
ICR (Indirect cost recovery)	-	1,806	1,806	1,230
Mac Philanthropies	1,239	-	1,239	378
Dutch Ministry of Foreign Affairs	-	972	972	1,122
Foreign, Commonwealth and Development Office (FCDO)	439	-	439	288
IKEA Start Ready	425	-	425	-
Foreign, Commonwealth and Development Office (FCDO) Innovation	416	-	416	32
Swiss Re	224	-	224	-
CDP Bangladesh	214	-	214	-
Share Trust1 – LCA Bangladesh	72	-	72	-
Swiss Embassy Bangladesh	33	-	33	-
ARC Replica	-	-	-	8
Hilton Foundation	-	-	-	1,840
French Ministry	-	-	-	212
Other grants	16	-	16	69
Total grants	3,078	2,778	5,856	5,179
Total 2021	2,827	2,352	5,179	

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Income from Charitable Activities

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Membership income	-	497	497	469
Costs recharged to third parties	-	71	71	-
Total 2022	-	568	568	469
Total 2021	-	469	469	

5. Total Expenditure

Summary by fund type

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Raising Funds	137	393	530	376
Charitable activities	3,623	3,761	7,384	2,870
Total 2022	3,760	4,154	7,914	3,246
Total 2021	855	2,391	3,246	

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START NETWORK (A company limited by guarantee)

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

6. Expenditure on Raising Funds

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Wages and salaries	80	152	232	193
Social security costs	2	26	28	20
Contribution to defined contribution pension schemes	1	13	14	10
Other direct costs	5	41	46	5
Support costs	49	161	210	148
Total 2022	137	393	530	376
Total 2021	40	336	376	

7. Analysis of Expenditure by Activities

	Direct costs 2022 £000	Support costs 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Raising Funds	320	210	530	376
Charitable activities	6,416	968	7,384	2,870
Total 2022	6,736	1,178	7,914	3,246
Total 2021	2,268	978	3,246	

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START NETWORK (A company limited by guarantee)

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

7. Analysis of Expenditure by Activities (continued)

Analysis of direct costs of charitable activities

	Charitable activities 2022 £000	Charitable activities 2021 £000
Staff costs	1,285	1,113
Consultancy and professional fees	711	241
Communications and marketing	172	107
Legal fees	55	34
Travel	258	7
Programme disbursements	3,935	544
Total 2022	6,416	2,040
Total 2021	2,040	

Analysis of support costs

	2022 £000	2021 £000
Staff costs	575	390
Rent and utilities	227	225
Internet services	27	28
HR supplier	-	-
Finance	8	8
Finance and IS setup costs	24	28
Recruitment	34	19
Training	58	61
IT costs	156	60
Events	48	42
Insurance	43	27
Other overheads	29	49
Foreign exchange loss/(gain)	(51)	47
Total	1,178	978

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Grant Making

During the year, Start Network made material grants (those in excess of £50k in 2022) to the following partners in order to deliver programmes line with the charity's objectives.

No grants were paid to individuals in the year.

Partner Organisations/Institutions	2022 £000	2021 £000
Save the Children UK	1,881	112
Asociacion de Servicios Comunitarios de Salud (ASECSA)	587	287
MIDEFEHOPS	317	65
Care Philippines	274	-
Action Against Hunger (AAH)	200	-
Eco Social Development Organisation (ESDO)	136	-
Help Foundation	78	-
Sustainable Environment and Ecological Development Society (SEEDS)	75	-
Pacific Islands Association of NGOs (PIANGO)	68	-
Initiative for Development and Empowerment Axis (IDEA)	68	-
Other	253	80
Total	3,937	544

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Staff Costs

	2022 £000	2021 £000
Wages and salaries	1,843	1,488
Social security costs	207	157
Contribution to defined contribution pension schemes	83	81
	2,133	1,726

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

	2022 No.	2021 No.
Executive	2	2
Finance and Operations	13	11
Communications	5	5
Evidence	4	6
Innovation	2	3
Network Development and Member Engagement	6	6
Resource Mobilisation	6	5
Start Ready	1	-
	39	38

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

	2022 No.	2021 No.
In the band £60,001 - £70,000	-	-
In the band £70,001 - £80,000	-	-
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	2	1

Total key management personnel remuneration (including pension costs) in the year was £220,317 (2021: £204,906).

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2021: £nil).

During the year ended 31 December 2022, expenses were reimbursed or paid directly to 2 Trustees for a total of £380 for travel expenses (2021: NIL Trustees):

11. Auditors' Remuneration

	2022 £000	2021 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	20	20

12. Debtors

	2022 £000	2021 £000
Trade debtors	783	277
Prepayments and accrued income	261	118
Other debtors	15	32
	<u>1,059</u>	<u>427</u>

13. Creditors: Amounts falling due within one year

	2022 £000	2021 £000
Trade creditors	195	319
Other taxation and social security	47	45
Other creditors	12	14
Accruals and deferred income	189	576
	<u>443</u>	<u>954</u>

	2022 £000	2021 £000
Deferred income at 1 January 2022	425	172
Resources deferred during the year	-	425
Amounts released from previous periods	(425)	(172)
Deferred income at 31 December 2022	<u>-</u>	<u>425</u>

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Statement of Funds

Current year

	Balance at 1 January 2022 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2022 £000
Unrestricted funds					
General funds – all funds	4,150	3,346	(4,154)	-	3,342
	<u>4,150</u>	<u>3,346</u>	<u>(4,153)</u>	<u>-</u>	<u>3,342</u>
Restricted funds					
FCDO (formerly DFID)	-	439	(285)	-	154
Irish Aid	-	7	(7)	-	-
CDP Bangladesh	-	214	(213)	-	1
FCDO Innovation (formerly DFID Innovation)	105	416	(473)	-	48
Hilton Foundation	1,755	-	(1,748)	-	7
IKEA – Start Ready	-	425	(413)	-	12
Mac Philanthropies	361	1,239	(342)	-	1,258
Share Trust – LCA, Bangladesh	-	72	(71)	-	1
Swiss Embassy Bangladesh	-	33	(15)	-	18
Swiss RE	-	224	(92)	-	132
French Ministry	212	-	(63)	-	149
Other restricted funds	8	9	(38)	-	(21)
	<u>2,441</u>	<u>3,078</u>	<u>(3,760)</u>	<u>-</u>	<u>1,759</u>
Total of funds	6,591	6,424	(7,914)	-	5,101

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Statement of Funds (continued)

Prior year

	Balance at 1 January 2021 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2021 £000
Unrestricted funds					
General funds – all funds	3,720	2,821	(2,391)	-	4,150
	<u>3,720</u>	<u>2,821</u>	<u>(2,391)</u>	<u>-</u>	<u>4,150</u>
Restricted funds					
FCDO (formerly DFID)	32	288	(320)	-	-
ARC Replica	-	8	(8)	-	-
FCDO Innovation (formerly DFID Innovation)	429	32	(356)	-	105
Hilton Foundation	-	1,840	(84)	-	1,755
Mac Philanthropies	-	378	(17)	-	361
French Ministry	-	212	-	-	212
Other restricted funds	8	69	(70)	-	7
	<u>469</u>	<u>2,827</u>	<u>(855)</u>	<u>-</u>	<u>2,441</u>
Total of funds	4,189	5,649	(3,246)	-	6,591

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Summary of Funds

Current year

	Balance at 1 January 2022 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2022 £000
General funds	4,150	3,346	(4,154)	-	3,342
Restricted funds	2,441	3,078	(3,760)	-	1,758
	<u>6,591</u>	<u>6,424</u>	<u>(7,914)</u>	<u>-</u>	<u>5,101</u>

Prior year

	Balance at 1 January 2021 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2021 £000
General funds	3,720	2,821	(2,391)	-	4,150
Restricted funds	469	2,827	(855)	-	2,441
	<u>4,189</u>	<u>5,648</u>	<u>(3,246)</u>	<u>-</u>	<u>6,591</u>

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Analysis of Net Assets between Funds

Current year

	Restricted funds 2022 £000	Unrestricted funds 2022 £000	Total funds 2022 £000
Current assets	1,789	3,755	5,544
Creditors due within one year	(31)	(412)	(443)
Total 2022	1,758	3,343	5,101

Prior year

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000
Current assets	2,947	4,598	7,545
Creditors due within one year	(506)	(448)	(954)
Total 2021	2,441	4,150	6,591

17. Pension Contributions

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amount to £83,000 (2021: £81,000), of which £12,000 (2021: £11,000) was payable to the fund at the balance sheet date and was included in other creditors.

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. Operating Lease Commitments

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

	2022 £000	2021 £000
Not later than 1 year	189	32

19. Grant Commitments

At 31 December 2022 the charity had the following grant funding commitments to our partner organisations, in the form of sub-grant agreements:

	2022 £000	2021 £000
Less than 1 year	348	N/A
Between 2 and 5 years	73	N/A
Total	421	N/A

None of the above grant commitment have any performance-related conditions. The charity intends to fund these commitments from the current and future funds already received by the charity.

20. Related Party Transactions

During the year there were no transactions with related parties to disclose.

21. Analysis of Change in Net Debt

	At 1 January 2022 £000	Cash Flows £000	At 31 December 2022 £000
Cash at bank and in hand	7,118	(2,634)	4,484
	7,118	(2,634)	4,484

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START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

22. Comparative Statement of Financial Activities

	Note	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
INCOME FROM					
Donations and legacies	3	2,827	2,352	5,179	3,014
Charitable activities	4	-	469	469	529
TOTAL INCOME		2,827	2,821	5,648	3,543
EXPENDITURE ON:					
Raising Funds	5	40	336	376	240
Charitable Activities	6	815	2,055	2,870	2,047
		855	2,391	3,246	2,287
NET INCOME		1,972	430	2,402	1,256
NET MOVEMENT IN FUNDS		1,972	430	2,402	1,256
RECONCILIATION OF FUNDS					
Total funds brought forward		469	3,720	4,189	2,933
Net movement in funds		1,972	430	2,402	1,256
TOTAL FUNDS CARRIED FORWARD		2,441	4,150	6,591	4,189

MEMBERS

ACTED

ACTION AGAINST HUNGER UK

ACTIONAID

AFPDE ASBL (ASSOCIATION DES FEMMES POUR LA PROMOTION ET LE DÉVELOPPEMENT ENDOGÈNE)

AGE INTERNATIONAL

AGRICULTURAL DEVELOPMENT ASSOCIATION (PARC)

APPUI AUX FEMMES DÉMUNIES ET ENFANTS MARGINALISÉS (AFEDEM)

ASOCIACIÓN DE SERVICIOS COMUNITARIOS DE SALUD (ASECSA)

ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)

AZAT FOUNDATION

BRAC INTERNATIONAL

BRIGHT STAR DEVELOPMENT SOCIETY BALOCHISTAN (BSDSB)

CADENA

CARITAS BANGLADESH

CARITAS GOMA

CARITAS INDIA

CATHOLIC AGENCY FOR OVERSEAS DEVELOPMENT

CATHOLIC RELIEF SERVICES - UNITED STATES CONFERENCE OF BISHOPS

CESVI

CHRISTIAN AID

COMMUNITY DEVELOPMENT FOUNDATION (CDF)

COMMUNITY WORLD SERVICE ASIA

CONCERN WORLDWIDE (UK)

DEVELOPMENT ORGANIZATION FOR COMMUNITY

DOABA FOUNDATION

DOCTORS OF THE WORLD

DORCAS AID INTERNATIONAL

EHD

EHSAR FOUNDATION

ENVIRONMENTAL PROTECTION SOCIETY (EPS)

FARMERS DEVELOPMENT ORGANIZATION

GOAL

HEALTH & NUTRITION DEVELOPMENT SOCIETY (HANDS)

HELP FOUNDATION

HELPEGE INTERNATIONAL UK

HUMANITY & INCLUSION (HANDICAP INTERNATIONAL)

INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS (IDEA)

ISLAMIC RELIEF

LAAR HUMANITARIAN AND DEVELOPMENT PROGRAMME (LHDP)

LASOONA

LASOONA

MANZIL ORGANIZATION BALOCHISTAN

MECHANISM FOR RATIONAL CHANGE (MRC)

MEDAIR

MERCY CORPS

MIDFEHOPS ASBL

MUSLIM AID

MEMBERS

MUZAFFARABAD POVERTY ALLEVIATION PROGRAMME

MUZAFFARABAD POVERTY ALLEVIATION PROGRAMME

NARI DEVELOPMENT ORGANIZATION (NDO)

NATIONAL INTEGRATED DEVELOPMENT ASSOCIATION (NIDA-PAKISTAN)

NORTH-EAST AFFECTED AREA DEVELOPMENT SOCIETY (NEADS)

OXFAM

PACIFIC ISLANDS ASSOCIATION OF NON GOVERNMENTAL ORGANISATIONS (PIANGO)

PARTICIPATORY RURAL DEVELOPMENT SOCIETY (PRDS)

PEOPLE IN NEED (PIN)

PLAN INTERNATIONAL

PRO-VIDA

QATAR CHARITY

RELIEF INTERNATIONAL

RURAL COMMUNITY DEVELOPMENT SOCIETY (RCDS)

RURAL COMMUNITY DEVELOPMENT SOCIETY (RCDS)

RURAL DEVELOPMENT FOUNDATION (RDF)

RURAL DEVELOPMENT ORGANIZATION BUNER

RURAL DEVELOPMENT ORGANIZATION BUNER

RURAL EMPOWERMENT AND INSTITUTIONAL DEVELOPMENT (REPID)

SAMI FOUNDATION

SANGTANI WOMEN RURAL DEVELOPMENT ORGANIZATION (SWRDO)

SANGTANI WOMEN RURAL DEVELOPMENT ORGANIZATION (SWRDO)

SAVE THE CHILDREN UK

SOCIETY FOR MOBILIZATION ADVOCACY AND JUSTICE (SMAAJ)

SOLIDARITÉS INTERNATIONAL

SUKAAR FOUNDATION THARPARKAR

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY (SEEDS)

TEARFUND

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION (ALIMA)

TRÓCAIRE

VEER DEVELOPMENT ORGANIZATION

WAR CHILD

WELFARE ASSOCIATION JARED

WORLD JEWISH RELIEF

WORLD VISION

YOUTH ORGANIZATION

START NETWORK

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[Medium](#)

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Editorial, and Design by:
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www.drinkph.com



START NETWORK

England & Wales - Charity number 1159483

Accounts



ANNUAL REPORT AND ACCOUNTS 2021

A NEW ERA OF HUMANITARIAN ACTION

START
NETWORK



Start Network is a company and charity registered in England and Wales with company registration number 09286835 and charity registration number 1159483.

Start Network, WeWork, 3rd Floor, The Cursitor, 38 Chancery Lane, London WC2A 1EN

Start Network works closely with Save the Children UK, which is the grant signatory and acts as a grant custodian for a number of Start Network programmes, including the Start Funds and disaster risk financing mechanisms. The programmes and financials discussed in the report relate to those of Start Network as shown in the statutory financial statement as well as those managed by Save the Children UK.

Cover Photo: Hand pump sanitisation to prevent the spread of water-borne diseases after flooding at Kutiyakabhar, Nepal. Start Fund Alert N03, 2021
© Start Fund Nepal

Jevi picking ripe vegetables from her kitchen garden in anticipation of drought in Sanghar, Umerkot and Tharparkar regions. Pakistan DRF Programme, 2021
© Concern Worldwide with support from Ingenious Captures

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FOREWORD FROM THE CEO AND CFO

Moving the needle on systems change

In 2021, the world faced new COVID-19 variants, too few vaccines distributed unevenly, lockdowns, civil unrest in many countries, indiscriminately deadly wildfires, windstorms, and floods across the globe. These world events and crises made it increasingly clear that the humanitarian system's ways of working are ineffective against overwhelming risks and needs. In addition, the humanitarian system's traditional methods are inefficient in the face of uncertain funding flows and ignorant of the glaring inequities in the world today.

It was also clear that Start Network and its collective ambition to transform the outdated humanitarian system is needed now more than ever.

However, actualising systems change would require refining our ambition, strengthening our practice, and decentralising our power and resources while forging a greater sense of common purpose through our membership. It also would involve accepting that change happens in different ways, at different speeds, and through different means, requiring both the ability to measure our effectiveness and the agility to course-correct. So in 2021, we set off on a journey to do just that.

We began testing five keys to systems change* to help us achieve our vision.

PURPOSE We refreshed our strategy and reoriented our vision, mission, and theory of change around locally led humanitarian action to enable communities affected by and at risk of crises to feel and demonstrate their agency and power.

POWER We created spaces and systems for decision-making, ways of working, and resource allocation to be increasingly determined by local and national organisations.

* The five systems change keys were inspired by and adapted from the frameworks on system change by C. Leadbeater and J. Winhall, 2020. You can view them here: <https://www.systeminnovation.org/green-paper>
We also based the keys on the Waters of System Change, which you can read about here: https://www.fsg.org/resource/water_of_systems_change/

PRACTICE

We embedded a locally led focus into our activities, re-centring our programmes, actions, and learning around community leadership, solutions, and accountability.

RESOURCES

We made resources more easily accessible and available to local organisations. Funds flowed to and were managed by local and national organisations to respond to and increasingly act ahead of predictable crises.

RELATIONSHIPS

We enabled stronger relationships to grow between different players by ensuring collaborations and partnerships were equitable and sustainable, in support of community priorities.

We developed our **network of networks** by working with six new prospective hubs, and we grew our **family of funds** by launching Start Ready—our new and unique financial service that will help expand our work in disaster risk financing. We also strengthened the network's **culture of innovation** and learning by supporting community-led innovation and a lab for participants to experience and cultivate new ways of working. Additionally, we worked towards organisational transformation through analysing and testing how we can decolonise our methods and diversify our team in the Global South. These actions helped us move the needle on our systems change ambitions.

We are immensely proud of what we have achieved and grateful for the trust, support, and commitment shown by our growing and diverse membership and hubs, our Board of Trustees, our unstoppable Start Network team, and our loyal funders and partners.

Looking ahead to 2022, no risk model, no strategic insight, or well-laid plan will predict with any certainty what the next year will look like. As we write, the war in Ukraine is having knock-on effects that are intensifying global food insecurity. This emerging global food crisis and a potential global recession will require new levels of political courage, human solidarity, and global connectedness, to support the individuals and organisations suffering and at risk. Our conviction is that Start Network's transformative ambition, common cause, and collective action will inspire and activate a more effective humanitarian system that meets the challenges 2022 will bring.



THE YEAR IN NUMBERS

5,079,189

People reached overall for emergency humanitarian assistance*

FUNDS DISBURSED

£14,571,239

Funds disbursed overall for emergency humanitarian assistance*

£2,222,115

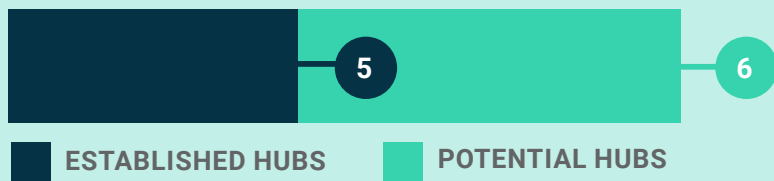
Funds disbursed for crisis anticipation*

£2,912,374

Funds (directly and indirectly) provided to local and national organisations for emergency humanitarian assistance*

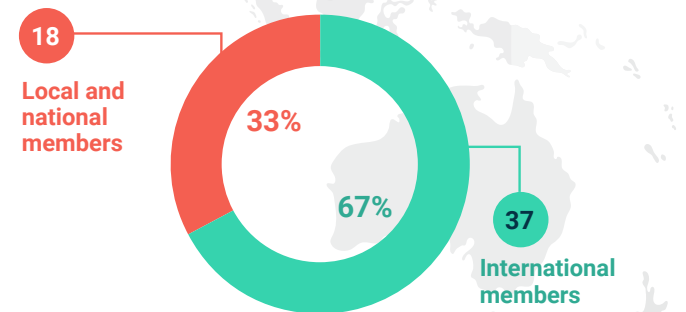
*These numbers apply to the following programmes: Disaster Risk Financing, the global Start Fund, Start Fund Bangladesh, and Start Fund Nepal. These programmes are managed by Save the Children UK which acts as grant custodian for Start Network.

ESTABLISHED HUBS



55

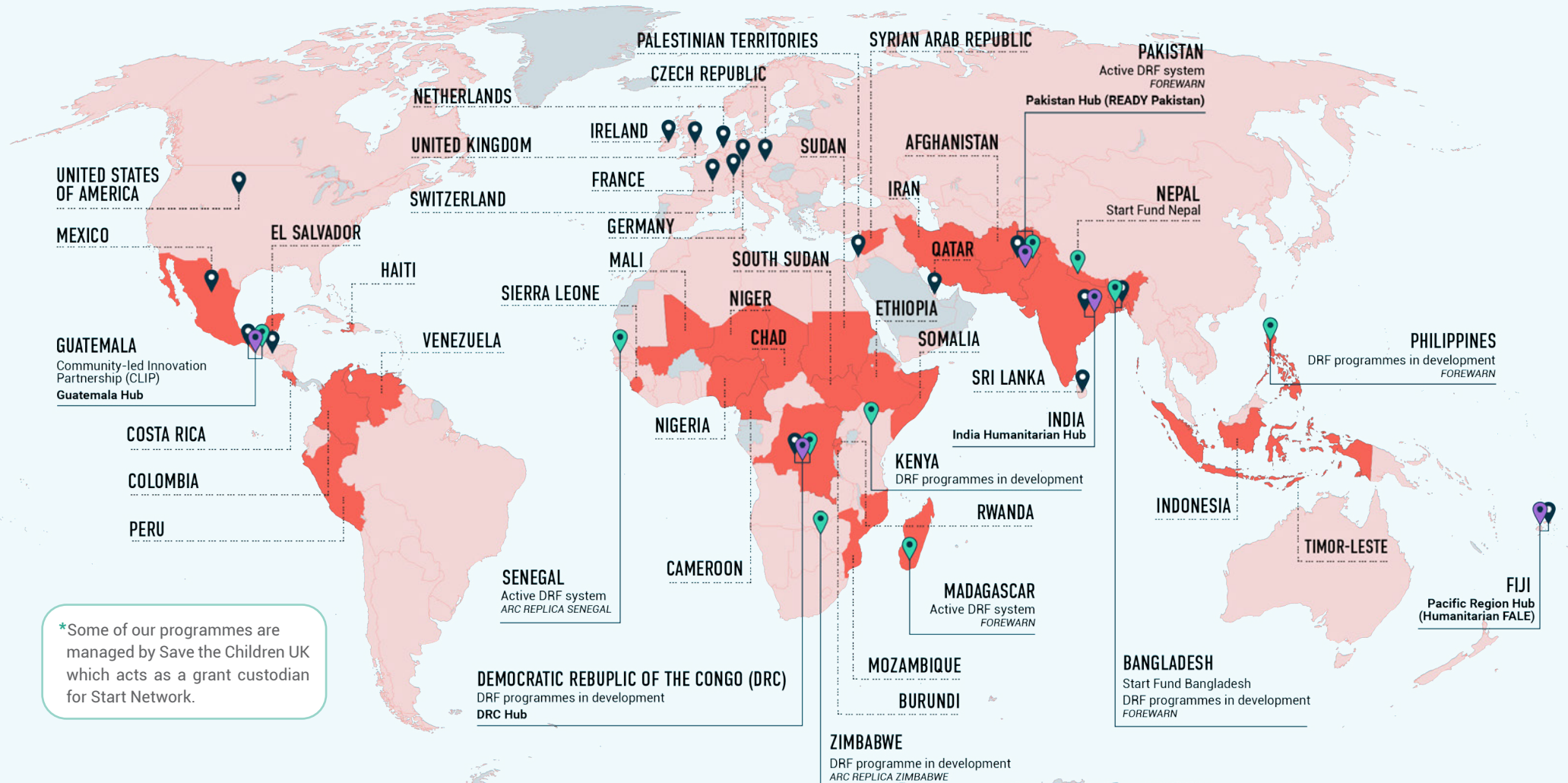
LOCAL AND INTERNATIONAL MEMBERS



START NETWORK'S REACH

35 COUNTRIES
WITH START NETWORK ACTIVITIES

- CRISES RESPONDED TO IN 2021
- 📍 HUB LOCATIONS
- MEMBER OPERATIONAL PRESENCE
- 📍 PROGRAMME* LOCATIONS
Start Funds, Disaster Risk Financing (DRF), Innovation
- 📍 MEMBER HEADQUARTERS



*Some of our programmes are managed by Save the Children UK which acts as a grant custodian for Start Network.

PURPOSE

Our purpose is to drive system-level shifts in the way humanitarian action is approached, resourced and delivered so that we can transform the humanitarian system. We aim to build a locally led humanitarian system that is accountable to people affected by and at risk of crises.



Community sensitisation and distribution of non-food items in Blue Nile, Sinner and other regions in anticipation of flooding in Sudan.

Start Fund Alert 529, 2021

© Save the Children in Sudan

OUR VISION AND MISSION

What is Start Network?

Start Network is a global membership of **55 organisations**, working across six continents, to tackle what we see as the biggest systemic problems in the global humanitarian system.

Start Network is an independent charity. We also work with **Save the Children UK**, which acts a grant custodian for Start Network.

Mission, vision, and theory of change

Start Network's vision is for a locally led humanitarian system that is accountable to people affected by and at risk of crises. We aim to achieve this vision by making system-level shifts in how humanitarian assistance is approached and delivered.

Changing the global humanitarian system

The concentration of power, influence, and resources in the humanitarian system lies in the Global North. Meanwhile, local organisations are responsible for the vast majority of humanitarian responses and have a deep connection to their communities, allowing them to better gauge their needs. In response to their exclusion and disempowerment, local and national organisations are calling for and working towards a more locally led humanitarian system. Start Network sees this shift as an integral part of its vision for transforming the global humanitarian system.

Problems we're addressing

Decision-making is centralised, and priorities are disconnected from communities.



The system is reactive, fragmented, and inefficient.



Incentives and ways of working are outdated, inflexible, and resistant to change.



Our solutions

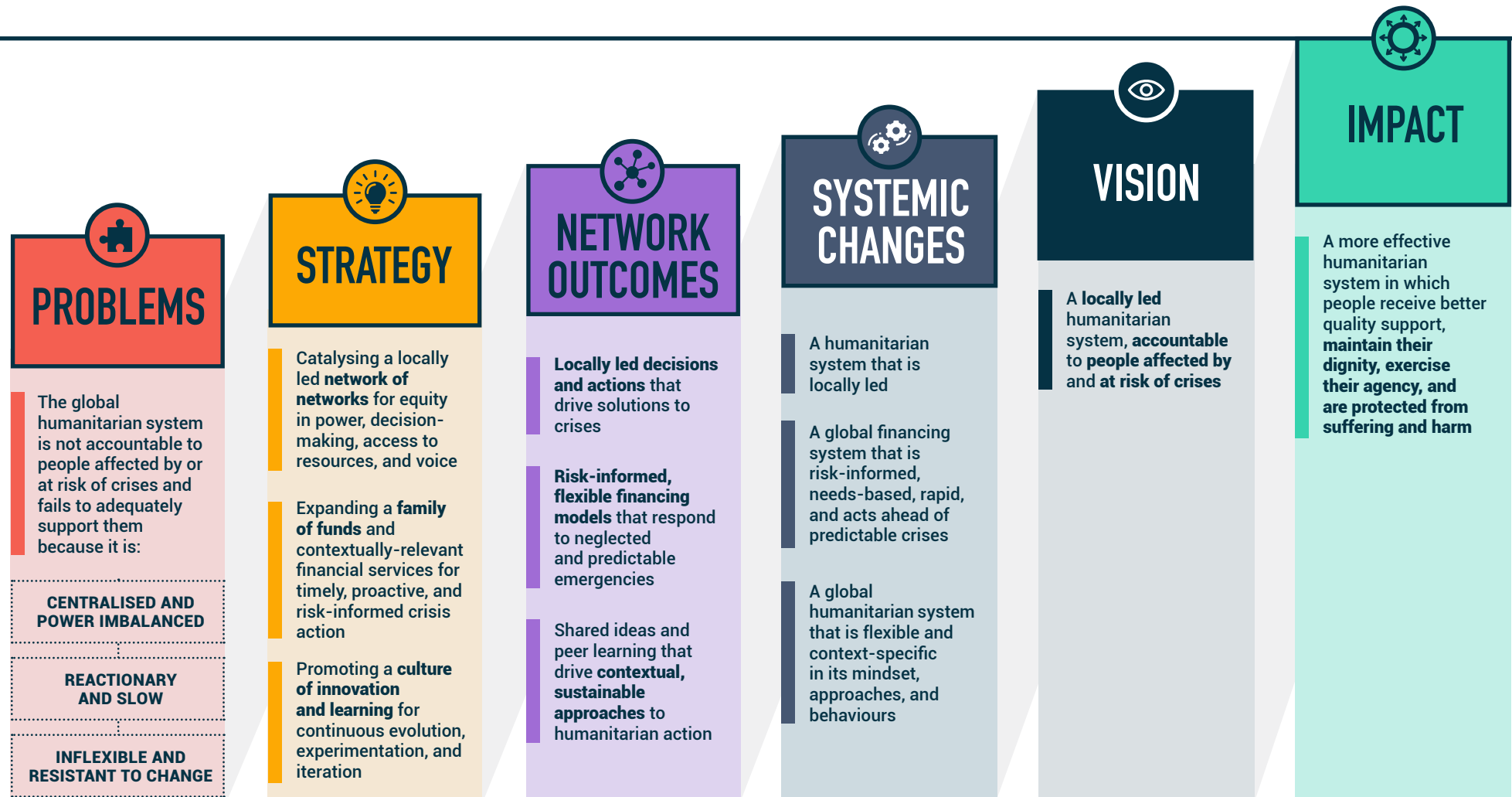
Shifting power and resources and decentralising decision-making to locally led networks and organisations.

Building a global financing system that reduces risk, anticipates, and acts ahead of predictable crises.

Incentivising innovative, locally led, and contextual solutions and learning from them together with people affected by crises.

THEORY OF CHANGE

Our theory of change is based on evidence that a locally led system is best placed to minimise suffering and the loss of livelihoods and lives. It promotes sustainable and dignified responses in crisis contexts. And it accepts that such change requires focused financial investment in local organisations and structures to enact and sustain systemic shifts.





POWER

We are dismantling unequal power dynamics and shifting decision-making so that local and national organisations determine ways of working to support humanitarian risks and needs identified by communities.



of local partners* felt they had decision-making ownership over projects when partnering with Start Network or Start Network members.

* Percentage extracted from Start Network's 2021 local partner survey where 98 local partners provided feedback. This includes partners of programmes managed by SCUUK as grant custodian.

Distribution of hygiene kits and personal protection items to displaced families in response to a looming armed crisis in Araquita, Colombia. Start Fund Alert 511, 2021.
© CADENA

BUILDING A NETWORK OF NETWORKS

Decentralising power through locally led hubs

To devolve and decentralise power within the global humanitarian system, we are working to become a distributed and global network of civil society hubs and members supported by a global platform that fosters connections, alignment of members, and innovation.

We have three main strategic objectives that will help us achieve this vision. The first is to **incubate** country and regional hubs and **diversify** the network to ensure that it is composed primarily of local actors. Second, we aim to **distribute** governance and decision-making to these hubs. The Start Network team will then take on a **service provider role**, supporting local actors within the network to achieve their plans for reform by addressing structural, political, and operational challenges.

GROWING OUR NETWORK

Hubs are locally led networks of local, national, and international humanitarian actors working together to develop contextualised ways of dealing with humanitarian crises. Start Network has five hubs in incubation in the **Democratic Republic of the Congo (DRC)**, **Guatemala**, **India**, the **Pacific**, and **Pakistan**. Read more about these hubs in the following pages.

We support hubs through our **Hub Incubation Fund**, which affords them the opportunity to take more ownership over their development and strengthen their internal structures. In 2021, we provided **£100,000** in grants through this fund. Some of the practical initiatives members used the grants for were: developing an employee code of conduct, developing strategic plans, and updating disaster response protocols.



MEMBERSHIP AND GOVERNANCE TRANSITION

In 2021, Start Network made some concrete decisions around the decentralisation of our membership model. Convening a representative group of hubs and members, we proposed a set of principles to guide the transition of our existing global members to the hub level. At our 2021 Annual General Meeting, the Assembly approved the future hub-based governance and membership models, which will guide Start Network's transition to a network of networks.

In 2021, we started working with six new prospective hubs that represent diversity in both geographic location and membership.

The prospective hubs include:

AFGHANISTAN

A locally led collaboration where **65%** of its organisations are LNGOs and **35%** are INGOs.

BANGLADESH

Which is building on Start Fund Bangladesh, with **29** of its **47** members being local and national organisations, to support a locally led structure that will emerge from the existing collaboration.

KENYA

Now building on a locally led network, Arid and Semi-Arid Land Humanitarian Platform, which includes **30** LNGOs, Oxfam, and potentially other INGOs.

PHILIPPINES

Bringing together Philippine Partnership for Emergency Response and Citizens Disaster Response Center, and established civil society networks.

SOMALIA

Working with Nexus, a locally led network founded by nine LNGOs and two INGOs.

SOUTH SUDAN

A locally led collaboration driven primarily by **four** LNGOs and INGOs.

HUB PROFILE

THE DEMOCRATIC REPUBLIC OF THE CONGO (DRC) HUB

The DRC Hub is working to build a model of a humanitarian system that is more inclusive, independent, proactive, locally led, and shares collective responsibilities. It brings together nearly 60 local, national, and international organisations, and it plans to include the public sector, private sector, and academia.



The hub family is a mine of information, resource[s], and energy. The network is amazing. The people, the network, the philosophy, the debates.

GANG KARUME AUGUSTIN

Member of Rebuild Hope for Africa and the DRC Hub Leadership Team, DRC

2021 PROGRESS

In 2021, the DRC Hub strengthened its governance structure, which included preparing for its legal registration. The DRC Hub also utilised Start Network's Hub Incubation Fund to prepare proposals and applications that would strengthen its fundraising capacity. This initiative came after a constituent assembly that validated the hub's administrative and financial manual, membership protocols, and statutes.

By increasing its fundraising capacity, the DRC Hub was able to access funding in 2021 from the Dutch Ministry of Foreign Affairs, the UK's Foreign, Commonwealth and Development Office (FCDO), and the French Development Agency. With this funding, the hub was able to develop a humanitarian innovation programme, which engages communities in designing and testing new ways of addressing humanitarian challenges, and a disaster risk financing programme that combines local and scientific knowledge to understand risks, plan ahead and minimise the impacts of predictable disasters.

Aligned with its mission of amplifying local voices, the hub established five platforms across crisis-affected provinces, integrating the hub and local organisations into these platforms' humanitarian structure. Through this initiative, around 150 local organisations, many of them who are not members of Start Network, will be able to participate in hub activities and influence the wider discussion of humanitarian issues and concerns in each province.

FUTURE PLANS

During the coming year, the DRC Hub plans to:

- Support resilient communities by developing a disaster risk financing system and a community-led innovation programme targeting communities living in volcanic and flood-prone areas.
- Become a legally registered entity in the DRC, enabling it to develop deeper relationships with authorities, donors, and other stakeholders.
- Establish a secretariat to deliver the vision of the hub leadership and support deeper engagement with members and organisations across the DRC.
- Continue to drive advocacy around locally led action through engagement with humanitarian organisations in the DRC and globally, while supporting local actors to have a greater voice and more visibility.
- Onboard more national NGOs as members and increase local actors' access to resources.



Family tracing and reunification activities in Ituri province, following displacement due to the resurgence of armed conflict in some regions of the Democratic Republic of the Congo. Start Fund Alert 560, 2021 © ALIMA - The Alliance for International Medical Action.



READ MORE ABOUT THE DRC HUB: <https://startnetwork.org/hubs/democratic-republic-congo>

HUB PROFILE

GUATEMALA HUB

The Guatemala Hub supports cohesive communities with mutual solidarity and actively advocates for their rights to disaster preparedness and humanitarian response. It is grounded in a vision of the holistic, integral, and harmonic connection between people, the planet, and everything surrounding us. The hub has 11 local and national member organisations that are all community-based. The Asociación de Servicios Comunitarios de Salud (ASECSA) serves as its secretariat and is a member of Start Network.



We need a new system that has a better relationship between human beings and the environment: nature, the earth, the cosmos. It is the paradigm for a new civilizational era, based on good living.

HUGO ICÚ PERÉN

Director, ASECSA, Guatemala Hub

2021 PROGRESS

The Guatemala Hub strengthened the bonds between its members through its first face-to-face meeting at the Hub Assembly in 2021. The hub was bolstered even further through Start Network's Hub Incubation Fund, which was provided to the hub's member organisations for improvement of governance and systems. The hub also elected three organisations to act as a coordination team and take on rotating leadership of the hub. Now that its network is more developed, the hub is confident that it can uphold its locally led ethos and is prepared to bring in new members.

The Guatemala Hub, represented by ASECSA, also progressed its implementation of the Community-Led Innovation Partnership (CLIP). This intervention aims to ensure communities affected by and at risk of humanitarian crises are central in designing and identifying innovative solutions to their own problems. Examples of emerging local innovation ideas include a low-tech rainwater harvesting mechanism that supplies water to households during the dry season; animal livestock feed that has a long shelf-life and only uses locally available, cheap, organic ingredients; latrines that address water contamination issues during flooding. Read more about the CLIP on **page 20**.

FUTURE PLANS

Over the coming year, the Guatemala Hub plans to:

- Empower a greater number of local innovators so that they can develop innovations that will support their communities in the face of hazards, particularly in indigenous communities.
- Support members in strengthening their humanitarian, fundraising and advocacy capacities, while building strategic relationships with authorities and other key stakeholders.
- Widen engagement and build trusting relationships with international, local, and national members to ensure a locally led, power balanced, and diverse membership base.
- Reach out to external stakeholders and donors to build a wider portfolio of hub initiatives that support local communities.



Experience exchange tour to Petén Department by Guatemala Hub representatives in 2021.
© ASECSA



READ MORE ABOUT THE GUATEMALA HUB: <https://startnetwork.org/guatemala>

HUB PROFILE INDIA HUB

The India Humanitarian Hub (IHH) prioritises locally led action and leadership by bringing together local, national, and international humanitarian agencies that are operational in India. The hub aspires to act in ways that are beyond the scope and culture of the current humanitarian architecture, which include the engagement of more local and national humanitarian actors and exploring innovative programmes. To achieve these changes, the hub is built upon three pillars:

- Knowledge and innovation
- Locally led action
- New funding and financing mechanisms



Disparities between the INGOs and national and local NGOs will continue as long as the localisation is not well understood. Currently, the realisation of localisation seems to be only on the funding aspects, it's not [centred] on the decision-making of the local actors or the local agencies' involvement in [...] policy decisions at the global level.

JOSEPH SAHAYAM

Member of Casa India and the Moderating Team of the India Hub

2021 PROGRESS

Many networks in India are national-level networks, so the hub has spent time engaging with sub-national organisations and networks, primarily through direct relationship building and outreach to grow trust and understanding. This enabled the hub to bring together diverse stakeholders and has encouraged a decentralised approach, leading to a strong network of sub-national organisations within the hub.

The India Hub also pushed for its donors to consider funding local organisations. As a result, the hub has established strong relationships with the leads of local groups, and they have been able to share their knowledge on assessments, information, and approaches.

FUTURE PLANS

Over the coming year, the India Hub plans to:

- Set up an innovation hub to support locally led humanitarian innovation in India. This programme will focus on supporting innovators to adapt and learn from past attempts and pivot their innovations to better support communities affected by or at risk of crises.
- Establish a secretariat outside India's standard "centres" of action to deepen sub-national engagement. The secretariat will then be able to engage more closely with local actors across different regions in the country.
- Support local organisations to have a greater voice, visibility, and access to funding.



Hygiene kit distribution during prolonged flooding in the aftermath of Cyclone YAAS in India. Start Fund Alert 527, 2021
© Oxfam India



READ MORE ABOUT THE INDIA HUB: <https://startnetwork.org/india-hub>

HUB PROFILE

PACIFIC REGION HUB

The name of the hub - “Humanitarian FALE” (Facility Aiding Locally-led Engagement) is deeply rooted in the Pacific. The word ‘fale’ refers to a house that is meaningful and has purpose when people occupy it. The Pacific Humanitarian FALE is working to engage locally led humanitarian actors so that they can provide services that ensure the lives of people are safeguarded in any crisis. The Pacific Islands Association of Non-governmental Organisations (PIANGO) serves as the secretariat for the hub, bringing together civil society members across all 24 countries and territories in the Pacific region.



The setting up of FALE is challenging the current traditional system of PIANGO to form a new structure where non-PIANGO stakeholders would become part of FALE. This change will, in many ways, revolutionise the civil society working in the humanitarian sector. As the FALE is working towards creating a genuine partnership between all the stakeholders, whereby the locals lead [...] others complement by filling any gaps.

AKMAL ALI

Networking and Capacity Innovation Officer
of the Pacific Region Hub

2021 PROGRESS

Climate change remains the single greatest threat to the livelihoods, security, and wellbeing of the peoples of the Pacific. The impact of climate change has been drastic, triggering increasing Category 5 cyclones, tsunamis, king waves, droughts and floods. The Pacific Hub recognises the role of local civil society organisations as first responders who are often left behind by governments, which tend to give preference to UN agencies and INGOs.

To strengthen the network, PIANGO brought in other actors to join the hub's existing structure and expand its membership. This was the organisation's focus in 2021. It convened the network, engaging with other actors and stakeholders to define the structure of an expanded hub.

PIANGO also used its wide network to gather data for two papers on **locally led action by the Humanitarian Advisory Group**. The papers measured the progress of locally led action in the Pacific, demonstrated PIANGO's experience in partnerships, and showed the impact of research on local action in the Pacific region.

FUTURE PLANS

Over the coming year, the Pacific region Hub plans to:

- Further localise the hub by establishing mini-hubs (called mini-FALEs) in four Pacific Island countries: Fiji, Tonga, Solomon Islands, and Vanuatu. It will support these mini-hubs in setting up their own governance and coordination functions that will drive greater locally led response and action in solidarity with local communities.
- Pilot a community-led approach to monitoring, evaluation, accountability, and learning. This will support affected communities to be the agents and targets of learning. To improve evaluation and learning from crises and response, it will use indigenous Pacific island approaches to dialogue and discuss with communities.
- Formalise governance structures of the hub and encourage a wider set of local, national, and international stakeholders to be involved in the hub process.



FALE -Pasifika members work in solidarity responding to the Hunga Tonga-Hunga Ha'apai volcanic eruption that took place between December 2021 and January 2022.
Tonga Locally Led Rapid Coordination and Response Fund (TRCRF). © PIANGO



READ MORE ABOUT THE PACIFIC REGION HUB: <https://startnetwork.org/pacific-hub>

HUB PROFILES PAKISTAN HUB

The Pakistan Hub, also known as READY Pakistan, aims to create a proactive, resilient, people-centred, locally led, and innovative humanitarian ecosystem. It plans to address emerging challenges through strengthened preparedness and response to any predictable crises. This initiative is jointly owned by Pakistani communities, civil society, the Pakistan National Disaster Management Authority, and others. It is guided by a national steering committee that includes international NGOs, national NGOs, and representatives of two major national humanitarian and development networks and consortiums.



The hubs are the first mechanism whereby we are operationalising localisation in reality. [...] I am confident that all of us can do this; and we will inspire the rest of the countries to start their hubs; and we will inspire the donors and [...] further systems to start to change around the globe.

MUHAMMAD AMAD

Executive Director, IDEA, member of the Pakistan National READY Pakistan Steering Committee, READY Pakistan (Pakistan Hub) and Start Network Trustee

2021 PROGRESS

READY Pakistan began the process of taking on new members in 2021 as it moves towards independence. The hub initiated a membership drive that aimed to bring in at least 25 local and national organisations to ensure locally led leadership and membership. More than 120 organisations applied to become members of READY Pakistan, which is a testament to the success and visibility of the hub. Membership intake will be finalised in 2022.

A strong and well-established disaster risk financing (DRF) programme characterises READY Pakistan. To mitigate Pakistan's hazards like floods, heatwaves, and droughts, READY Pakistan's DRF programme models risks, develops plans and pre-positions funds that respond to high-confidence predictions of those hazards. Hub members can then respond quickly and proactively to needs before and during the early stages of crises. In 2021, the hub's DRF system was triggered five times; four times for heatwaves and once for drought. Read more on [page 27](#).

Aside from a successful DRF programme in 2021, READY Pakistan gained recognition from and collaborated with national authorities as well as multilateral and international organisations. The hub invested in strengthening engagement, outreach and collective action with national authorities, while preparing for its registration as a legal entity in 2022.

FUTURE PLANS

Over the coming year, READY Pakistan plans to:

- Continue to proactively support communities in areas affected by or at risk of crises through its multi-hazard disaster risk financing programme, which covers a range of crises including floods, heatwaves, and drought.
- Bring in a large number of new members to increase the diversity of the hub and deepen engagement across all provinces in Pakistan.
- Become a legally registered entity in Pakistan and deepen engagement with national and regional authorities.
- Establish a secretariat to drive forward the actions of the hub leadership and support new members that join its fold.



Sumji fixes a motorbike after attending vocational skills training, which contributes to resilience strengthening of at-risk populations. Pakistan DRF Programme, 2021 © Concern Worldwide with support from Ingenious Captures



READ MORE ABOUT THE PAKISTAN HUB: <https://startnetwork.org/pakistan-hub>

POWER

DISMANTLING UNEQUAL POWER DYNAMICS



We are shifting decision-making to give people, local and national organisations the opportunity to lead and be at the forefront of conversations on transforming the humanitarian system. Through this approach, local actors will identify priorities and make decisions about how to distribute financial and human resources, resulting in improved responses in their communities.

Anti-Racist and Decolonial Framework

From November 2020 to March 2021, Start Network, with the help of Arbie Baguios, founder of Aid Reimagined, **designed a framework to help Start Network's members and teams understand and address the many ways in which racism and colonialism can affect our work.**

We spent time engaging our team on the implications of the findings and reflecting on how we may use the framework to change our mindsets and ways of working.

We also discussed the framework with members, featuring it in our Annual Assembly in November 2021. Some examples of the changes we have begun to make to dismantle colonial power include decolonising evidence and learning (read more on [page 22](#)), building more ethical communications and advocacy and **re-imagining how we manage risk.**

An iterative framework for a locally led Start Network

In 2021, Start Network updated its "seven dimensions of localisation" and expanded on them. The aim of the framework is to help the network collectively build a model that reflects what a locally led Start Network looks like and to enable different parts of the network to hold each other to account.

The **framework has identified 11 elements that need to be changed to dismantle unequal power dynamics** and transform Start Network into a locally led network. These 11 elements cut across political, structural, operational, and cross-cutting issues. For example, they touch on governance and decision-making, leadership and ownership, and ethics and standards.



Later in 2021, we built on the framework to develop criteria for locally led programming. We used this to analyse our programmes and reflect on how to practically shift them from being predominantly led, designed, and implemented by international actors; taking on an approach with local leadership and action at the heart of each programming phase. In the same year, 39% of Start Network's 23 programmes met our criteria for classification as locally led programmes, and we aim to improve these numbers in 2022.

PRACTICE

Our activities, programmes, procedures, and behaviours are locally designed to be accountable to people and communities affected by and at risk of crises.

39%



of Start Network's **23 programmes*** meet our criteria for classification as locally led programmes, and include community accountability mechanisms.

*These include programmes managed by SCUUK as grant custodian.

Distribution of non-food items following flooding in Nawalpur and Parashi Districts, Nepal. Start Fund Alert N02, 2021
© ActionAid Nepal



FOSTERING A CULTURE OF INNOVATION

Supporting communities to design their own solutions

Community-led innovation recognises that crisis-affected communities are best placed to understand contextual needs and develop long-lasting solutions to humanitarian problems. By encouraging creativity and supporting the innovation capability that is inherently present within communities, we are able to inch closer towards a humanitarian system that is locally led, relevant, flexible, and context-specific in its approaches and behaviours.

COMMUNITY-LED INNOVATION PARTNERSHIP

Launched in 2020 in collaboration with Elrha and Asian Disaster Reduction and Response Network (ADRRN), the **Community-led Innovation Partnership (CLIP)** places communities affected by crises at the heart of its approach, enabling them to **lead in identifying their most pressing needs and create locally led and contextualised solutions to humanitarian problems**. Community innovators are provided with financial resources, innovative technical support, and networking opportunities to develop, test, and scale their solutions.

The CLIP runs in Guatemala, and the programme methodology has been adapted so that it can be launched by hubs in the DRC and India.

COMMUNITY-LED INNOVATION IN GUATEMALA

The CLIP in Guatemala, run by ASECSA on behalf of Start Network's Guatemala Hub, aims to foster solutions created by and for indigenous Mayan communities in response to climate-related challenges.

In 2021, the first cycle of the initiative was launched in the central region of Pachay. Seven groups of finalists were selected and awarded financial and in-kind support grants so that they could develop, test, and implement their innovative solutions. Examples of emerging local innovation ideas can be seen on [page 14](#).



Guatemala Hub hosts their 2021 governance meeting in Petén Department to strengthen leadership and collaboration.
© ASECSA

In the first cohort, **48%** of the innovators were women. These innovators shared that they gained more self-esteem and confidence as a result of the programme, indicating that the initiative supports the empowerment of women by challenging traditions of marginalisation.

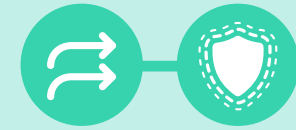
Initial surveys showed that **75%** of community members felt that the CLIP's solutions took their views into account and would address their needs. All the innovators involved in the programme reported that it provided them with new knowledge, as well as feelings of happiness, commitment, and motivation. This conveys that the programme created participatory relations where all voices were heard. It also confirms that communities can find the right solutions and carry them forward when they are given the right time and space.

75% OF COMMUNITY MEMBERS FELT THAT THEIR NEEDS WERE ADDRESSED

“ [I am] grateful for the training we were given [and] satisfied with everything I have learned. Now, when I go for a walk in my community, I see everything from a different point of view. In the leaves, I can see fertilisers, food. I already think about what I could use. The programme has changed my way of thinking.

INNOVATOR IN THE CLIP
Las Lomas, San Martín Jilotepeque, Guatemala

Crisis Response and Resilience Lab



In 2021 in partnership with Complexity University and the Global Fund for Community Foundations, Start Network launched the **Crisis Response and Resilience Lab**, a two-week action-focused innovation programme. Through experimenting and prototyping solutions to humanitarian problems, participants experienced and learned new ways of working, which are more flexible; all qualities that are urgently needed to transform the humanitarian sector into a better and more accountable one.

More than 100 people in **13 teams** from across the globe took part in the course. Each team worked with two coaches who provided technical support and expertise on innovation and humanitarian assistance. Teams worked on a wide range of challenges, and each team defined the problem they wanted to solve and the challenge they wanted to address. Afterward, they conceptualised prototypes, tested them as many times as possible, and used feedback to improve these prototypes. Examples of prototypes that originated from the programme included

reducing river flooding in Ghana and reaching out to highly vulnerable people in crises in Guatemala.

The Lab aimed to do away with the rigidity and bureaucracy of the traditional humanitarian system and put communities affected by crises at the centre of designing long-term humanitarian responses. Through testing and iteration, teams in the Crisis Response and Resilience Lab were able to re-envision ways of working, build new practices, foster relationships, and grow professionally and personally.

Transitioning to a new system does not happen easily. Changing mindsets and behaviours is one of the hardest things to accomplish but also the first step needed to truly transition towards an empathic and creative way of designing solutions. Although many participants felt apprehensive about letting go of linear, structured ways of working, the course made them more confident about prototyping and iterating. Collaboration and trust were also crucial to nurturing a space where feedback was welcome and anyone was encouraged to be creative.

PRACTICE

IMPROVING ACCOUNTABILITY TO COMMUNITIES



Humanitarian actors' decisions affect communities in life-altering ways, so it is essential to hold those actors accountable. People affected by and at risk of crises must participate in decision-making and feedback if these actors are to truly deliver contextually-informed and needs-based responses. In 2021, we undertook various efforts to research whether our programmes were truly responsive to the needs of communities.

Incorporating accountability and missing voices into disaster risk financing

Disaster risk financing (DRF) provides key stakeholders from communities with avenues to **discuss, anticipate,** and **plan** responses to crises that may affect them, well before these crises occur.



We are **adapting our DRF systems to be more accountable**, since engaging communities improves the accuracy and efficacy of DRF Systems while allowing those in closest proximity to take the lead. We are doing this by including communities when we develop risk models, generate early risk data and when we formulate risk indicators.

Start Network also investigated making its DRF programmes more gender-aware, to better account for unique gender experiences and meet the needs of at-risk groups. A study used the missing voices methodology to **analyse the issues and considerations around gender in DRF programming.**

Decolonising evidence by understanding success from a community perspective

Since western lenses and success indicators often drive traditional and colonial approaches to accountability in humanitarian programming, we have begun assessing our response evaluations. This was informed by our interactions with community members across the globe, who being heterogeneous, define the "success" of humanitarian programmes differently based on their diverse contexts and perspectives.

In 2021, we began looking into improving our ways of asking for informed consent during data gathering, criteria for evaluating responses, and how we share our findings with stakeholders.

We learned that in order to improve our programme evaluation processes, we needed to take the following steps: observe whether people are using provided services, ask simple questions, and take time to probe and build trust with communities so that they can speak freely. Further work in the DRC suggested that in addition to meeting needs, it was important to treat communities with dignity and respect.

“**The most important aspects are first to focus on the real needs of the communities—look at the real objective of the project instead of the agency priority.**”

REPRESENTATIVE OF START NETWORK MEMBER NGO
Madagascar

Start Fund Bangladesh develops accountability tools with its local members

In 2021, Start Fund Bangladesh reviewed the opportunities and challenges that local members faced when using **16 accountability tools** under the Mechanism for Accountability to Affected Population (MAAP) Framework. The tools were developed in 2020 with the Network for Information, Response and Preparedness Activities on Disaster (NIRAPAD), and aimed to increase the commitment of humanitarian organisations in Bangladesh to common principles of accountability.

A major finding was that agencies need to understand factors related to cultural contexts such as language, beliefs, taboos, and literacy levels if they want to engage with communities. We also found that complaint response mechanisms should be part of projects from the outset to build community trust, and they must be contextualised to encourage participant engagement. Read more in the learning report: <https://startnetwork.org/resource/maap-path-forward-accountability>



The affected community people come to know that they have the opportunity to raise their voice or concern. [...] As a result, community participation is ensured, and they understand that the process of project participant selection is transparent, credible, and not biased.

HUMANITARIAN ACCOUNTABILITY AND COMMUNITY ENGAGEMENT OFFICER

The Social and Economic Enhancement Programme (SEEP), Bangladesh



They [local government officials] have appreciated us and said [it] is really innovative to have [...] local NGOs do this as they haven't had a local NGO carry out research like this before. INGOs come in and give food, and then they leave, which leaves communities in the same situation; they don't get to the root cause. Having a local NGO do this research helps us get to the root cause and then change our programmes to fit the [community's] needs.

ALPHONSE KABALA

AFPDE, DRC

Sharing knowledge and ideas under Local Leadership Grants

Through **Start Network's Sharing Knowledge and Ideas under Local Leadership (SKILL) Grants**, seven local member organisations were funded to research a topic that they deemed important. Allowing NGOs to decide on the aims of their research has resulted in projects that authentically meet community needs. In 2021, we funded **£30,000** in SKILL Grants to local members.

L'Association des Femmes pour la Promotion et le Développement Endogène (AFPDE) ran a project in the DRC to determine whether communities became more resilient following receipt of their services. It also explored the best practices of other NGOs and governments for fostering community resilience. At least **80%** of the households interviewed said they had to find alternative ways to cope with crises because the strategies developed by local and international NGOs were too limited. Also, they recognised that malnutrition in children was a significant problem in their communities, but crisis responses didn't get to the root cause. Following a workshop, many recommendations were made to improve community resilience in responses. One of these recommendations was to ensure community leaders are included in all stages of crisis response projects.

RESOURCES

We ensure that **flexible resources** (money, technology, knowledge) **flow to local organisations** and are managed by them.

OUT OF £3,093,691* THAT FLOWED TO HUB COUNTRIES

23%

WENT DIRECTLY TO LOCAL AND NATIONAL NGO MEMBERS.

* This includes funds through programmes managed by SCUUK as grant custodian.



Digging of new drains in Blue Nile region of Sudan in anticipation of flooding. Start Fund Alert 529, 2021
© Save the Children in Sudan



A FAMILY OF FUNDS

Early and rapid financing through **Start Funds** and **Start Ready**

Start Network's family of funds includes a suite of financial instruments for crisis anticipation and response. Our best-known mechanism is the **Start Fund**, which is used to finance humanitarian programmes in anticipation of and response to under the radar, small to medium-scale crises. In 2021, the global and national Start Funds reached **more than 2 million people** at risk of and affected by crises. In the same year, we also launched **Start Ready**, a unique financial risk-pooling mechanism that provides pre-positioned funding at scale for predictable crises worldwide. These solutions work together to catalyse a new way of preparing for crises, using locally led early action to encourage more resilient communities.

Our financing instruments are managed by Save the Children UK which acts as a grant custodian for Start Network.

START FUNDS

Providing rapid, flexible funding for small to medium-scale crises, spikes in chronic humanitarian crises, and in anticipation of impending crises, filling a critical gap in humanitarian financing.

START READY

A new service which automatically disburses funding at scale for predictable crises - using innovative risk analysis, collective planning, and prepositioned financing.

LAUNCHING START READY

In 2021 we launched Start Ready, a new financing mechanism that enables frontline humanitarians to access early, predictable funds at scale. This unique mechanism empowers national and local institutions and NGOs to collectively analyse and quantify crisis risks in anticipation of expected shocks.

Built on a disaster risk financing approach (see right), and combining hazard and risk modelling based on best practices from insurance, financial, and humanitarian sectors, Start Ready allows financing to stretch up to three times further than traditional humanitarian funding.

Alongside this, in 2021, we expanded the reach of our disaster risk financing programmes from three to eight countries, now including active DRF programmes in **Madagascar, Pakistan and Senegal**, and DRF programmes in development in **Bangladesh, DRC, Kenya, The Philippines and Zimbabwe**. Start Ready will build on this further by supporting countries with DRF systems to apply for pooled coverage for the risks they have now modelled and planned for, complementing other DRF funding in their portfolios. In other countries, Start Network can support members to build a DRF system (see Building Blocks below), which can take up to two years. Members can apply for coverage from Start Ready once these are in place.

Start Network launched Start Ready at the UN's 26th Conference of the Parties (COP26) in 2021. Drawing interest from institutions, governments, and private philanthropic collectives, Start Ready received pledged support from five donors by the end of 2021: **Margaret A. Cargill Philanthropies, IKEA Foundation, Irish Aid, the French Ministry for Europe and Foreign Affairs, and the Netherlands Ministry of Foreign Affairs**. It will begin operating in May 2022.



Start Ready is yet another innovative solution from Start Network that will provide rapid anticipatory-disaster financing for local communities in Africa. It perfectly complements the existing framework of the African Risk Capacity, which provides insurance coverage for countries at the macro level, humanitarian agencies, and NGOs through ARC replica, thereby strengthening resilience to climate change for the most vulnerable groups.

LESLEY NDLOVU
CEO African Risk Capacity Ltd.

DISASTER RISK FINANCING

Disaster risk financing (DRF) is an approach to humanitarian assistance that enables earlier action—understanding that more lives, livelihoods, and funds can be saved by acting in advance of crises. DRF programming has **three key elements**:



The use of science and data to model and quantify risks in advance;



Pre-planning and pre-costing of various crisis response activities needed to support communities;



Pre-positioning of funds according to pre-agreed protocols so that when certain conditions are met, funding is rapidly released.

These three components form the basis of DRF mechanisms in the family of funds.

BUILDING BLOCKS FRAMEWORK

The **Building Blocks Framework** is an innovative learning and resource that helps organisations develop national preparedness systems based on the principles of disaster risk financing. It also enables collaboration and knowledge sharing among organisations, countries, and regions while developing disaster risk financing systems.



Establishment of temporary cooling stations to cushion communities against the impacts of heatwave in Sibi region. Pakistan DRF Programme, 2021
© Bright Star Development Society Balochistan (BSDSB)

DISASTER RISK FINANCING IN PAKISTAN HUB

Pakistan is exposed to a variety of different hazards and climate shocks, the frequency of which is predicted to increase in the coming decades. The DRF system in the Pakistan Hub allows members to receive forecasts of an oncoming flood, drought, or heatwave, and release pre-agreed funding, depending on the severity of the predicted event. The local, national, and international members of the Pakistan Hub are working with government counterparts, expert hydro-meteorologists worldwide, and others to build a locally led, contextually relevant, iterative DRF system that adapts to and integrates lessons learned and best practices (see case study).

In 2021, the hub's DRF system was triggered five times, four times for heatwaves, and once for drought, releasing £451,074. This meant **2,975,826 people were supported** through direct protection and sensitisation before the heatwaves and drought occurred, and were provided with relief during the crises.

To address winter crop and pasture failures, the Pakistan Hub also provided DRF coverage to areas that experience agricultural drought in Punjab and Sindh provinces during the secondary winter growing season. It released funds for drought once in 2021 and reached **20,633 people** through initiatives such as infant and young child feeding instruction, seed distribution, and agricultural tool distribution.



CASE STUDY: ANTICIPATING HEATWAVE IN PAKISTAN

Through funding from the Pakistan Hub's DRF programme, **Bright Star Development Society Balochistan** mitigated an anticipated heatwave in Sibi, Pakistan, in June 2021. The organisation provided behavioural messaging about managing wellbeing during the hot period and also set up cooling facilities where people could drink cold water and rest.

The community's feedback also provided insights into how future assistance could be improved. Here are some of the project participants' main insights:

- 1 Audio messages can be used to inform people who cannot read.
- 2 Female-friendly spaces can be designated to improve access for women and girls.
- 3 Facilities can be kept open for extended periods since a 20-day project time frame was not enough to cover the heatwave in 2021.

Through gathering honest feedback from participants, the hub can now deliver a response that meets the community's metrics for success and fosters trust.



We are already considering the idea of deploying a female staff member next time to ensure that women coming to cooling facilities don't face any problems. The cooling facilities can be divided into two with a separator to have a separate facility for women and men. This will also ensure that women have a separate waiting area at the bus stop.

NASEER CHANNA

CEO, Bright Star Development Society Balochistan (BSDSB)

START FUNDS



Start Network's suite of member-owned and managed response funds complements Start Ready by providing rapid response funding focused on three types of humanitarian needs: underfunded small to medium scale crises, forecasts of impending crises, and spikes in chronic humanitarian crises. **Funding is disbursed within 72 hours** after organisations raise a crisis alert, making the Start Funds among the fastest humanitarian assistance financing mechanisms globally.

GLOBAL START FUND



The global Start Fund enabled humanitarian action in response to **58 crisis alerts in 30 countries** in 2021.



Start Fund made it possible to provide critical support to a very vulnerable and at-risk population affected by the most acute flooding in the last five years. [These are] communities that are excluded (for various reasons) from the mainstream channels and mechanisms of humanitarian assistance in the country.

HUMANITARIAN PROGRAMME MANAGER – LATIN AMERICA AND THE CARIBBEAN (LAC)
HelpAge International, implementing partner of Age International

The global Start Fund has continued to evolve to become more accessible to the increasingly diverse and distributed Start Network membership, enabling more locally led humanitarian action. In 2021, we reviewed the global Start Fund's operations protocols to make them more accessible to local and national members. The review recommended a series of changes to the decision-making process, which we started to implement and test. This testing will continue in 2022.

One change we have begun implementing is that representatives from alerting countries now participate in fund allocation meetings and give local perspectives about crises, thereby encouraging more balanced and contextually-informed decisions. Another change includes an extension to Start Fund projects beyond 45 days, detailed on page 36.

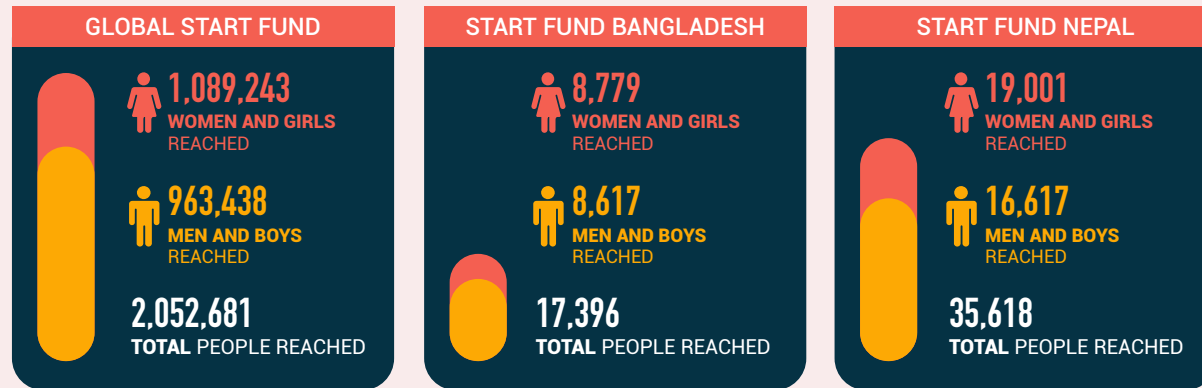
In 2021, we developed a strategy to bolster anticipatory action through the Start Fund. The strategy provided greater guidance on different types of anticipatory action that could be resourced through the fund and introduced a guided spend to increase member confidence in raising anticipatory crisis alerts.

In the same year, the Start Fund also launched anticipation tool grants. These grants give members and their partners the resources to develop data and information tools that improve risk monitoring and accelerate anticipatory action. The **Crisis Anticipation Tool Grant** was made available to Start Network members in Sierra Leone for flooding, in Iraq to address water scarcity, in Peru to tackle drought, and in the Philippines to address dengue and mitigate the effects of landslides.

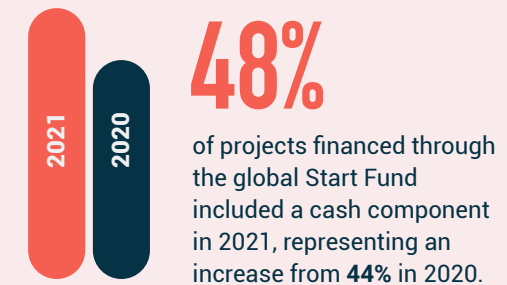
According to an external evaluation of the Start Fund published in 2021, across all countries and globally, one unique characteristic of the Start Fund mentioned by most interviewees was the member-led decision-making. Another was the value given to local knowledge.

START FUNDS PERFORMANCE HIGHLIGHTS

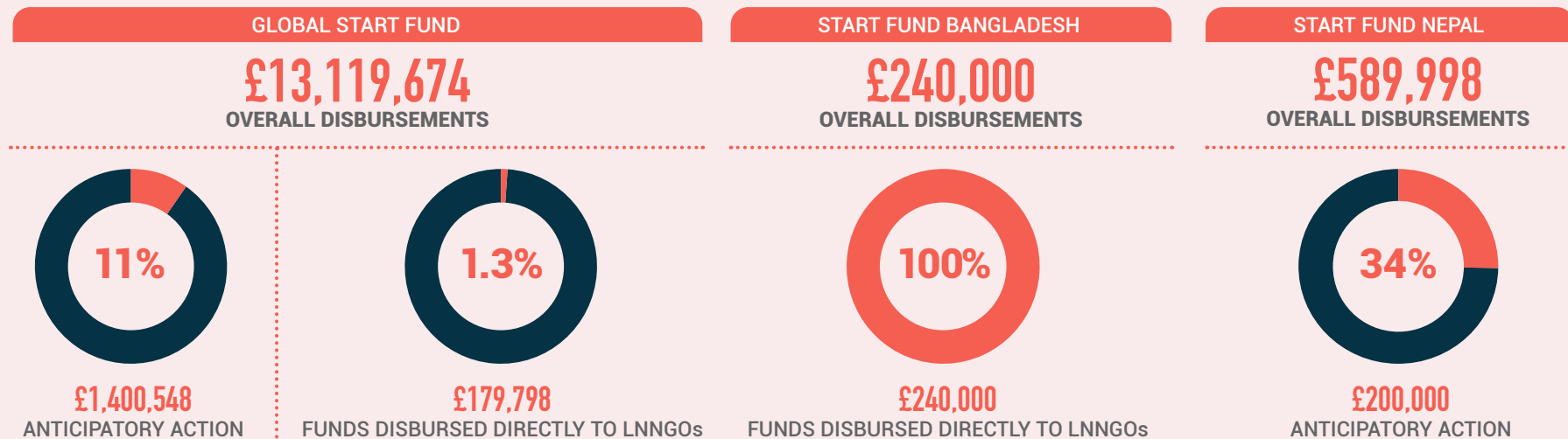
People at-risk of and affected by crises reached through the Start Funds



Percentage of Start Funds projects utilising **cash-based assistance**




Disbursement Figures



In 2021, the number of LNNGOs eligible to receive direct funding from the Start Funds were as follows: 15 LNNGOs under the global Start Fund, 27 LNNGOs under Start Fund Bangladesh, and no LNNGOs under Start Fund Nepal.

Save the Children UK is the grant signatory and acts as grant custodian for a number of Start Network programmes, including the Start Funds.



CASE STUDY: Crisis Alert 500 Syria

STORM

In 2021, members alerted the Start Fund to its 500th crisis, a severe storm in Syria.

The conflict in Syria had internally displaced around **6.7 million people** by the end of that year, many of whom continue to be vulnerable to storms as they lack shelter or have precarious living arrangements in temporary camps and damaged buildings.

The 500th Start Fund alert brought to our attention a rainstorm, followed by snowfall, that affected areas of Idlib governate. A number of camps in Northwest Syria hosting people displaced by the conflict were also impacted, the storm washing away many of their inhabitants' shelters and belongings, while damaging surrounding roads in the process.

Within days of the storm, Islamic Relief Worldwide and another Start Network member worked with a local NGO partner* to assist affected communities with support from the Start Fund. These organisations distributed essential items such as meals, blankets, mattresses, and plastic sheets. To equip the people affected with knowledge about COVID-19, the organisations also held community awareness sessions about the virus and shared prevention information.

* Start Network member and the local partner wish to remain anonymous.



Displaced children and families in Syria are supported through provision of ready-to-eat meals, food baskets, and heating equipment amidst a harsh winter storm. Start Fund Alert 500, 2021 © Islamic Relief Worldwide



Provision of medical care to inhabitants of Maradi Region following the slow onset of a cholera outbreak in some parts of Niger. Start Fund Alert 541, 2021 © ALIMA – The Alliance for International Medical Action



CASE STUDY: Crisis Alert 541 Niger

CHOLERA

The Maradi Region of Niger faced a rising number of cholera cases in 2021. Members reported **107 cases and three deaths** through a Start Fund crisis alert, which was activated on 13 August 2021. The funds enabled Start Network members to respond by providing medical assistance and care, water sanitation activities, and support in tracking the spread of infection.

GOAL held sensitisation activities that included training local health workers, disseminating information through radio broadcasts, establishing isolation sites, and providing water, sanitation, and hygiene materials. These efforts assisted **11,560 people** affected by the crisis.

Alliance for International Medical Action (ALIMA) built and repaired cholera treatment units, managed cases, and improved cholera case surveillance. ALIMA also gave out hygiene essentials and water chlorination kits to **44,000 people**.

  **CASE STUDY: Crisis Alert 511 Colombia**

CONFLICT

More than 5,000 people were forced to migrate due to violent clashes between Revolutionary Armed Forces of Colombia dissidents and the Venezuelan Armed Forces in La Victoria, in the state of Apure, on 21 March 2021. The violence that ensued involved bombings, extrajudicial killings, and home raids. Many displaced residents fled to the Colombian town of Arauquita, in need of food, shelter, assistance, and protection against gender-based violence.

Following a Start Fund activation, funding was awarded to **Comunidades Judías en México (CADENA)** to lead a response in partnership with World Vision and Plan International. CADENA helped displaced people in Arauquita by distributing food, mats, shelter materials, personal protective equipment for COVID-19, and non-food essentials for babies, children, and women. It also funded free consultations with doctors and psychologists, and organised psychological interventions for affected children. Assistance reached a total of **4,434 people**.



Acudir a donantes más grandes tiende a ser difícil cuando se esta ante crisis que no tienen gran visibilidad. Sin embargo, la experiencia con Start nos permitió sistematizar la información, entender las necesidades, dar una ayuda inmediata, lo que nos facilitará elevar una petición futura a otros donantes para continuar con la respuesta.

(Reaching out to larger donors tends to be difficult when dealing with crises that do not have high visibility. However, the experience with Start Fund allowed us to systematise the information, understand the needs, provide immediate assistance, which will make it easier for us to make a future request to other donors to continue the response.)

PAOLA ANDREA LASSO

Manager of Grants Acquisition and Management, World Vision, Colombia



Distribution of hygiene kits and personal protection items to displaced families in response to a looming armed crisis in Arauquita, Colombia. Start Fund Alert 511, 2021 © CADENA

NATIONAL START FUNDS

Start Fund Bangladesh

Start Fund Bangladesh (SFB) is a national fund, driven by its members, accountable to communities affected by humanitarian crises, and which aims to protect lives, livelihoods, and dignity. The fund is managed by **47 international, national, and local organisations** operating in Bangladesh, guided by an ambition to bring decision-making closer to crisis-affected people and civil-society agencies at the country level. **In 2021, all funding from SFB was directly awarded to local and national organisations** for responses to crises including flash-flooding in Lalmonirhat, Rangpur, and Nilphamari, and a fire incident in Tongi, Gazipur.

In 2021, SFB implemented a pilot project that enabled longer-term activities focused on community-led resilience and infrastructure to be carried out after the original 45-day time limit allocated to a flooding response.

It also continued to build new programming partnerships, play key roles in civil society coordination groups, and drive advocacy on locally led action across Bangladesh clusters, within Start Network and at a global level.

SFB's disaster risk financing programming culminated with the development of an early warning system for vulnerable communities affected by flooding, which builds on the experience of **FOREWARN* Bangladesh**. The team conducted a risk analysis and a household economic analysis to gather insights from local communities for the flood model and contingency planning.

Members of SFB also supported the development of protocols for various crisis types to provide a structure for members to access funding via SFB ahead of crises.

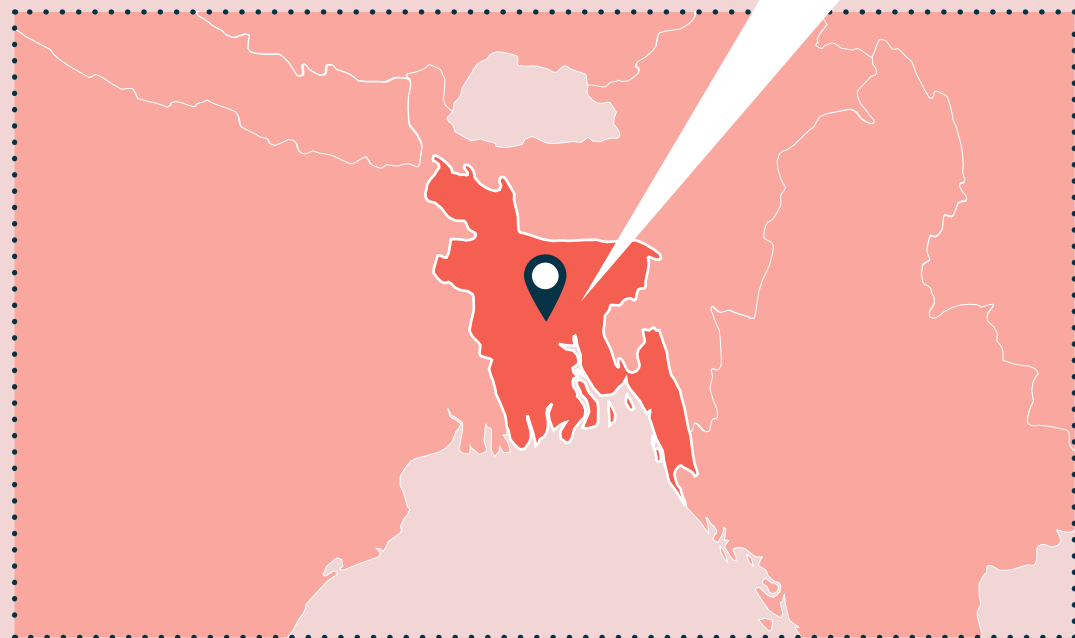
**Learn more about FOREWARN on [page 40](#)*



A problem that often plagues the humanitarian sector in Bangladesh is that projects and programmes are forced upon local organisations, and they are bound to implement the programmes designed and structured by the donor, regardless of whether it is in sync with the needs and expectations of the targeted community, or the exigencies of a particular situation. Through our interaction with Start Network, we [...] have found an avenue where we have the freedom to make decisions and design the project and adopt the best course of action as per our expertise and capabilities.

SINA CHOWDHURY

Assistant Director for People's Orientated Program Implementation (POPI), Bangladesh



NATIONAL START FUNDS

Start Fund Nepal



Start Fund Nepal has supported rapid responses to flooding and one anticipatory alert for cold wave since its inception in 2021.
© Start Fund Nepal

Based on the Start Fund's model in Bangladesh, which has proven to be a highly impactful and context-responsive national contingency fund, Start Fund Nepal (SFN) was co-developed with **21 NGOs** through a process of risk analysis and design. These organisations convened through a series of workshops before launching the fund in June 2021. SFN has a nationally-led approach to decision-making that includes six local and national NGOs that continue to provide a local perspective since the fund's inception.

One national NGO that has supported SFN is the **Nepali Technical Assistance Group (NTAG)**. Deepak Thapa, Executive Director of NTAG expressed his regard for the programme:

“The most striking and extraordinary feature of Start Fund Nepal is prompt address to mitigate the sufferings of the victims of disaster. NTAG and my team are committed to this noble undertaking and wish to contribute more in the future.”

In 2021, SFN activated four crisis alerts*, leading to the disbursement of **£589,998** for anticipation and response projects. Start Network members and partners were able to utilise this funding to assist **more than 35,000 people** affected by flooding and cold waves across 14 districts of Nepal.

* Alert N-04 was activated on 29 December 2021, and so funds were not disbursed until 1 January 2022.

Sanjeeb Kumar Shakya from Save the Children described the work undertaken in 2021 as

“crucial to lay the foundation of Start Fund in Nepal. We hope that this mechanism will continue successfully in [the] years ahead to rapidly respond to emergencies with the support of national and local authorities, donors, and strong commitment of INGOs and NGOs.”

Suraj Shrestha from CARE remarked upon the timeliness of Start Fund Nepal's activation in response to flooding in Helambu, Sindupalchowk, saying,

“we are responding quickly and early, that's why there is good appreciation from the local government [...] they are seeking support, and we are giving assistance earlier.”



  **CASE STUDY: Crisis Alert B036 Bangladesh**

FLASH FLOOD

On 20 October 2021, India opened **44 floodgates** along the Teesta River, causing flash floods in northern Bangladesh. The flooding affected **more than 200,000 people**, damaged about **7,500 hectares** of agricultural land, and led to road collapses. As a result, the Bangladesh Water Development Board issued a red alert. Owing to the scale of damage caused by opening of the barrages, local Start Fund Bangladesh members felt the need to raise an alert to make up for the limited funding made available by the government and other sources.



The SFB governance mechanism selected two national members, Eco-social Development Organisation and Rangpur Dinajpur Rural Service, to carry out the response. After an initial award, a rapid needs assessment showed that the destruction of infrastructure, with people being cut off from their sources of income, meant that basic livelihood support was insufficient. In addition, cases of gender-based violence were also observed. Agencies responded by rebuilding a destroyed bridge and installing solar lights along the riverbank, making it safer, through a cash for work activity.



This disaster took place at a time which was not expected, thus creating vulnerability for women, girls, and farmers. The field survey done by the staff urged agencies to raise this alert as it was deemed in clear need of humanitarian response.

COMMENT FROM LEARNING EXCHANGE
Alert B036

  **CASE STUDY: Crisis Alert 04 Nepal**

COLD WAVE



To reduce the impact of a cold wave in Nepal, Start Fund Nepal members raised an anticipation alert to provide support to **9,060 people** spread across eight districts in Terai, covering **15 municipalities**. The organisations involved utilised data and historical information from the Global Flood Awareness System to guide operating procedures.

A consortium of members, including CARE, Mercy Corps, and ActionAid, were awarded funding to respond to the cold wave. The organisations involved were able to distribute food, non-food items, winterisation kits, gas, and cash for one month. The project was completed before the cold wave hit the country and the communities who were at risk.

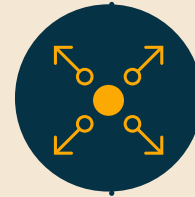


The best part of this project is the voucher support programme along with both [non-food item] and [food item] support. The food support—rice, pulse, and other items [...] will help sustain food needs for a maximum of one month in this cold.

WARD CHIEF
Surunga Municipality, Ward No. 8

RESOURCES

LEVERAGING CHANGE THROUGH ACCESSIBLE AND FLEXIBLE FUNDING



We are working towards making our funding more equitable and easily accessible for all of our members by reducing the barriers to funding that local and national organisations face. This will allow for more locally led responses.

ACCELERATING LOCALLY LED HUMANITARIAN ACTION: TIERED DUE DILIGENCE FRAMEWORK AND START FUND PILOT

In 2021, Start Network continued to analyse the effectiveness and implications of its tiered due diligence framework through a pilot programme within the global Start Fund. Called the **“Start Fund pilot to accelerate locally led action”** this initiative aimed to gather data on the implications and impact of funding organisations that were placed in Tier 2 under Start Network’s tiered due diligence framework to better understand their compliance profile.

The pilot, which has been running from 2020 and will end in 2022, enables the release of limited funds through the Start Fund to members placed on tier 2. In 2021, five members participating in the pilot raised **11 crisis alerts** to the global Start Fund, six of which were activated. Of the alerts activated, **four projects** directly implemented by members placed on tier 2 were awarded, totalling **£179,798**. The pilot is supported by dedicated funding from three donors.

Independent monitoring and learning events were conducted for these projects, and modifications were made in response to feedback from participating members and discussions with donors. These modifications included an increase of the funding cap to **£60,000** in November 2021 and the trialling of the extension of Start Fund projects to 60 days, detailed below.



TRIALLING AN EXTENSION TO START FUND PROJECTS BEYOND 45 DAYS

While the standard time frame for implementation of a Start Fund project is 45 days, we have launched a pilot where project timelines are extended to as long as **60 days**. In 2021, a discussion between local and national non-governmental organisations at a workshop about the Start Fund, concluded that the limited timeframe was a barrier to making the fund more accessible. Requests for no-cost extensions given in the previous years also show that many members find it difficult to meet the 45-day project timeframe.

We applied this suggestion by exploring a prototype with the local and national organisations from the workshop and Start Fund Strategic Committee members. All members that operate in countries together with local and national non-government organisations were given the opportunity to choose whether they wanted to use a 60-day timeframe. The countries that met this criteria were the following:

INDIA

PAKISTAN

SRI LANKA

THE DRC

PALESTINIAN TERRITORIES

EL SALVADOR

GUATEMALA

The prototype will be operational for a year, and Start Network will continue to monitor it before deciding whether it should be made a permanent option.



Displaced community member assisted after flooding in Kuch and Rubkona counties of South Sudan. Start Fund Alert 543, 2021 © Helpage International

FUND FINANCIALS

FUNDS DISBURSED IN 2021

£14,571,239

EMERGENCY FUNDS DISBURSED OVERALL
(RESPONSE AND ANTICIPATION)

BREAKDOWN BY FINANCING MECHANISM

GLOBAL START FUND	£13,119,674
START FUND BANGLADESH	£240,000
START FUND NEPAL	£589,998
DISASTER RISK FINANCING PROGRAMMES (PAKISTAN AND MADAGASCAR)	£621,567

These include programmes managed by SCUK as grant custodian. The financial figures reported for Start Network programmes managed by SCUK as grant custodian do not include recouped or returned funds.

RELATIONSHIPS

We foster and support **diverse, equitable, and sustainable relationships** that actively drive our systems change ambitions.

ACCORDING TO OUR 2021 MEMBERSHIP SURVEY,



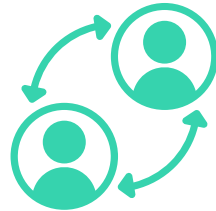
OF THE 39 MEMBERS WHO RESPONDED FELT THAT START NETWORK MADE EFFORTS TO ENSURE EQUITABILITY OF VISIBILITY AND VOICE FOR MEMBERS.



Bettie receives cash support following a 7.2 magnitude earthquake, which resulted in the collapse of many infrastructures, the injury and death of many and food insecurity in Haiti. Start Fund Alert 542, 2021 © ActionAid

MEMBERSHIP ENGAGEMENT

Start Network works with its members to experiment with and scale new and innovative ways of working, leveraging their collective power and influence to push for change in the humanitarian system. The active support, engagement, and leadership of our members are integral to the success of our mission.



We feel that Start Network membership is good value for money. It allows us to be part of an active and thriving network. Membership provides an avenue to contribute to systems change and exchange with peers as well as provides access to funding.

HANNAH MEINSHAUSEN

on behalf of Oxfam GB



Start Network's proactive support speaks volumes for Yuganter in the enhancement of the much-awaited core capacity and credibility of our organisation, prompting many donors to count on us.

SANJAY PANDEY

Executive Director at Yuganter, India

The Assembly

In 2021, Start Network held its second virtual Assembly meeting from 16 to 18 November. The virtual format allowed us to once again open up our sessions to an audience beyond our member representatives and hubs. 590 individuals from 72 countries attended sessions, which included learning exchanges, spaces for exploring and solving strategic challenges, as well as external keynote speakers who motivated and inspired attendees with their perspectives on building movements, taking risks, and challenging colonial mindsets and practices.

89% of our members attended the Assembly. We also saw a marked improvement in the attendance of local and national members, going from 80% in 2020 to 95% in 2021. Start Network hubs also actively engaged with various sessions throughout the event, with many of them leading key discussions. In addition, Assembly representatives passed two resolutions about Start network's decentralisation strategy at the Annual General Meeting (read more on [page 12](#)).

590 INDIVIDUALS FROM 72 COUNTRIES ATTENDED SESIONS

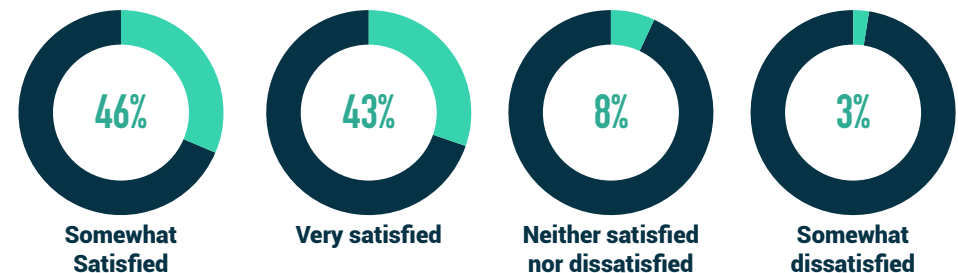
89% OF MEMBERS ATTENDED THE ASSEMBLY

CEO Roundtable Series

In 2021, we launched a series of closed-door roundtable discussions that brought together the CEOs of our member organisations. The aim was to provide spaces for senior leaders within Start Network's membership to have peer-to-peer conversations about critical issues facing their organisations and the humanitarian sector more broadly. Roundtables explored topics and challenges around the role of leadership in bringing about systems change, alternative models for shifting power, and how the sector can re-imagine risk management and accountability to enable a more locally led system.

Results of the 2021 Membership Survey

Satisfaction ratings of 39 respondents:



FORECAST-BASED, WARNING, ANALYSIS AND RESPONSE NETWORK

The **Forecast-based, Warning, Analysis and Response Network (FOREWARN)** is a multi-disciplinary, multi-stakeholder community of humanitarian professionals, scientists, academics, and risk experts brought together to drive early action. The **Global FOREWARN** expert pool is a group of researchers, academics, and scientists organised into thematic subgroups which are aligned to their areas of expertise. Members of these subgroups provide advice on anticipatory projects led by Start Network members, including Start Fund anticipation alerts and forecasting tools.

National FOREWARN programmes are comprised of country-focused expert networks organised to support early action in a way that fits with the local context. Through these programmes, Start Network members can engage hazard experts in collaborative crisis anticipation work.

The Global FOREWARN community held **four hazard-specific meetings** in 2021, sharing lessons on early action, forecast-based financing case studies, and cutting-edge research into hazard forecasting.

IMPROVING NATIONAL FOREWARN PROGRAMMES

In 2021, we expanded and cemented national FOREWARN programmes in the following countries:



BANGLADESH

This national programme developed six hazard-specific expert groups, joined two consortium partnerships, and created three early action protocols. It also worked on a landslide community monitoring system and sent representation to COP26.

MADAGASCAR

The programme collaborated with the National Disaster Management Agency, the Meteorological Agency, and an academic from the London School of Economics, to develop a tool that provides information about the expected impact of forecasted cyclones. The team also worked with members through the Start Fund to launch a pilot based on this tool, which enabled funding for activated alerts to be released up to four days ahead of a cyclone making landfall. The programme also scaled up drought anticipatory actions in Southern Madagascar.

PHILIPPINES

To enable members to act before dengue outbreaks and landslides, this national programme created risk analysis tools for these two hazards. It also formed a consortium for volcanic activity anticipatory action, and took part in a UN Central Emergency Response Fund (CERF) anticipatory action pilot for tropical cyclones. Additionally, it agreed to memoranda of understanding with the University of the Philippines Resilience Institute and the University of the Philippines Los Baños for their internship programme.

PAKISTAN

This programme provided further support for flooding, drought, and heatwave monitoring systems. A memorandum of understanding with the National Disaster Management Agency also streamlined work at the national level.

DONORS AND DONOR ENGAGEMENT

Start Network works in partnership with a range of donors from around the world who are passionate about our vision for a transformed humanitarian system.

In 2021, we welcomed new donors, including:

FRENCH MINISTRY FOR EUROPE AND FOREIGN AFFAIRS

MARGARET A. CARGILL PHILANTHROPIES

CONRAD N. HILTON FOUNDATION

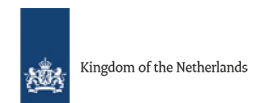
HOW WE ENGAGE OUR DONORS

The **Start Network Donor Council** is a bi-annual event, held online for the second year running in 2021. During the 2021 event, we welcomed representatives from current and prospective donor organisations as well as speakers from Start Network member organisations and hubs who articulated their experience of working within the network. Presentations and discussions showcased the performance of the Start Fund, our work on promoting locally led humanitarian action, and other innovative financial mechanisms.

We also engaged donors around critical policy issues in a number of fora. For example, at COP26, we debated the urgent need to tackle the effects of the climate crisis and how the pre-positioning of humanitarian financing, to be released in response to locally-identified priorities, could support international efforts.

To develop contacts with prospective donors, we engaged with networks of similarly focused trusts and foundations, including the Centre for Disaster Philanthropy, where we presented our case on locally led action. We also held an event in Bangladesh targeting new donors and celebrating the impact of locally-driven humanitarian action.

DONORS



These donors fund Start Network and programmes managed by SCUK as grant custodian.

ADVOCACY

A key element to driving wider transformation in the humanitarian sector is by advocating boldly and speaking truth to power.

As an enabler of Start Network’s vision, our advocacy is centred on locally led action, prioritising the spaces where certain voices have been traditionally unrepresented or ignored. We continue to create a community of advocates that has at its core a deep sense of urgency to transform the humanitarian sector beyond commitments or pledges to make this a reality in concrete ways.

PARTNERS

CRISIS LOOKOUT COALITION

INSUREILIENCE GLOBAL PARTNERSHIP

INTERNATIONAL INSTITUTE FOR ENVIRONMENT AND DEVELOPMENT

WORLD RESOURCE INSTITUTE

BOND

ANTICIPATORY ACTION TASK FORCE AND ITS PARTNERS

CHARTER4CHANGE

INTERNATIONAL COUNCIL OF VOLUNTARY AGENCIES

THE INTER-AGENCY STANDING COMMITTEE

NETWORK FOR EMPOWERED AID RESPONSE

STEERING COMMITTEE FOR HUMANITARIAN RESPONSE

RISK INFIRMED EARLY ACTION PARTNERSHIP

ANTICIPATION HUB

Some of these partnerships are funded through programmes managed by SCUUK as grant custodian.

OUR ADVOCACY WORK IN 2021

CIVIL SOCIETY 7

Start Network and some of its local and national member organisations joined this event for the first time and helped shape recommendations for Group of Seven (G7) leaders. Read a quote from Tirtha Prasad Saika about this event on [page 44](#).

HUMANITARIAN NETWORKS AND PARTNERSHIPS WEEK

The network hosted two sessions: “Localisation in practice: driving forward a diverse and locally led humanitarian action” and had diverse panellists; and “Tiered due diligence and sector-wide passporting: A pathway to inclusion and efficiency,” which examined the traditional compliance paradigm through a lens of local action and discussed pathways towards a more inclusive model.

47TH GROUP OF SEVEN SUMMIT

Together with Crisis Lookout Coalition, Start Network pushed for more G7 support for anticipatory action and highlighted **Start Ready**. As a result, G7 leaders committed to scaling up anticipatory action.

ECONOMIC AND SOCIAL COUNCIL

At this UN event, Start Fund Bangladesh was featured to exemplify how humanitarian organisations can implement locally led action.

INTERNATIONAL DEVELOPMENT STRATEGY SUBMISSION TO THE FCDO

Start Network submitted evidence to help shape the FCDO’s five-year international development strategy.

UNITED NATIONS’ 26TH CONFERENCE OF THE PARTIES (COP26)

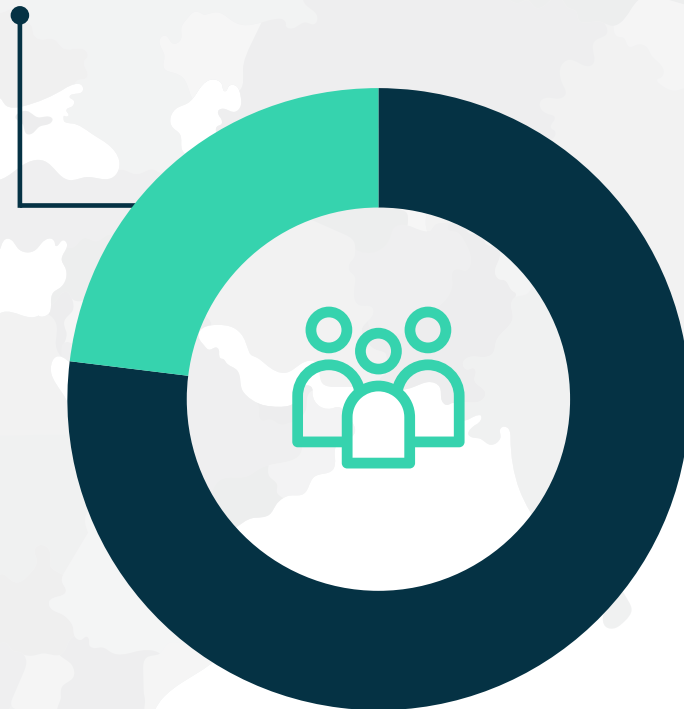
Alongside launching **Start Ready**, we also had representatives from local organisations participating in six events shared ideas and advocating for anticipatory action and locally led humanitarian action.

THE UK’S INTERNATIONAL DEVELOPMENT COMMITTEE (IDC)

In February 2021, Start Network submitted written evidence to the IDC on an inquiry regarding the philosophy and culture of humanitarian action. The IDC then invited Start Network for an in-person debate with Members of Parliament, where our Board Chair Sanj Srikanthan represented the network.

PEOPLE AND CULTURE

30% OF OUR 79 STAFF MEMBERS ARE BASED IN THE GLOBAL SOUTH*



**This includes staff employed across the Start Network Charity, and other staff working on Start Network programmes and employed by SCUK, which acts as grant custodian for Start Network.*

Start Network's team provides the energy and engine behind our drive and success. And while we are currently primarily UK-based, we aim to actively recruit a more diverse team and increase the number of roles based in the Global South, supporting our aims to decentralise the wider network. We expanded and diversified our team further in 2021, with **24 out of our 79** staff members being based in the Global South.

In 2021, we rolled out our new **decolonisation framework** internally to engage staff in thinking about how they can contribute to building a decolonised and anti-racist organisation. On top of that, we built on our earlier initiatives by providing training on **equity, diversity, and inclusion (EDI)**. Staff are now more aware of the issues around EDI and are more capable of exercising intentional inclusiveness.

We also created a **monthly staff newsletter** to keep all staff members up to date with new initiatives. In this newsletter, we also sent updates on recruitment, introduced new staff, and shared wellbeing tips.



To continue supporting staff in 2021 amidst the ongoing effects of the pandemic and remote working, we provided **peer wellbeing supporters and counselling**, and we ensured that staff had online tools for collaboration.

RELATIONSHIPS

BUILDING DIVERSE AND EQUITABLE CONNECTIONS

We enabled stronger relationships to grow between different players by ensuring that collaborations and partnerships supported community priorities.



Working with the hubs is a mind-blowing experience as it proved to us that no matter where local humanitarian actors were from or no matter what language they spoke or what culture they were, the bottom line is that our struggles and aspirations are similar if not the same. This has led to a strong sense of community in the hub family, generating immense solidarity.

AKMAL ALI

Networking and Capacity Innovation Officer of the Pacific Hub



I participated as a representative of NEADS and Start Network at the C7 summit. [...] In the C7 summit, we [recommended] many things in relation to localisation, in relation to the decolonisation of aid and [...] anticipatory alerts; all of these things we recommended, and our voices were being captured. It was really amazing to see. Our visibility has really improved a lot. We are able to reach a larger audience in the humanitarian sphere [...] not only in our own state and in our own province but at the national and global level.

TIRTHA PRASAD SAIKIA

NEADS, India



A number of [partnership] opportunities have opened up since we joined Start Network. [We] have worked with the Humanitarian Fund in the DRC, War Child UK, AVSI, UNICEF Médecin sans Frontière France and Street Child. And in terms of data protection, we have worked with Mr. David Clamp from Raleigh International

ISIDORE KALIMIRA

MIDFEHOPS, DRC

2021 LOCAL PARTNER SURVEY

To understand whether partnerships with local organisations were working, and to understand the diversity in perspective of organisations we work with, Start Network conducted a survey in 2021. Participants consisted of 98 respondents from local and national organisations that had partnered with the network or one of its members.



THE PARTICIPANTS CAME FROM
32 COUNTRIES

85%



OF LOCAL PARTNERS
FELT THEY HAD
DECISION-MAKING
OWNERSHIP OVER
PROJECTS THEY
WERE INVOLVED IN.



TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Registered Number: 09286835

Charity Number: 1159483

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Robert William Ruxton Benjamin Laniado Kassin Christof Gabriel Maetze-Engelhardt Lola Gostelow Shaima Al Zarooni Raja Waseem Ahmad Noreen McGrath Gumbo Dr Binny Prabhakar Paul Jaques Sylvain Astruc Anwer Iqbal Oenone Kate Chadburn Amad Muhammad Mohammed Nadeem Sanjayan Srikanthan Glyn Isherwood
Company registered number	09286835
Charity registered number	1159483
Registered office	WeWork 3 rd Floor The Cursitor 38 Chancery Lane London WC2A 1EN
Chief Finance and Operations Officer	Suzanne Lyne
Chief Executive Officer	Christina Bennett

Independent auditor	Crowe U.K. LLP 55 Ludgate Hill London EC4M 7JW
Bankers	Barclays 1-7 King Street London EC2V 8AU
Solicitors	Withers LLP 20 Old Bailey London EC4M 7AN

TRUSTEE ANNUAL REPORT | YEAR ENDED 31 DECEMBER 2021

The Start Network trustees present their Annual Report together with the audited financial statements of the charity for the year 1 January 2021 to 31 December 2021. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Network began in 2010 as the British Consortium of Humanitarian Agencies and was hosted by Save the Children UK (SCUK) until becoming an independent charity on 1st May 2019. Start Network's Programmes team is still hosted by Save the Children Fund, who acts as Grant Custodian to the Start Network. Save the Children Fund is a registered charity in England and Wales

(213890) and Scotland (SC039570) and a registered company in England and Wales (178159).

Role of the Grant Custodian

As referred to above, before May 2019, Start Network activities were undertaken through SCUK. Following approval by all relevant stakeholders within Start Network and SCUK on 1st May 2019 on independence, on 1st May 2019 Start Network assets, liabilities, staff, and activities were transferred to Start Network. In 2021 SCUK continued to provide grant custodian services to Start Network, whilst we actively explored opportunities to widen the network of grant custodians and include other member agencies.

The role of grant custodian is principally to host and deliver Start Network's activities, in furtherance of its charitable objects, to the highest standards and impact, while managing its own risks. The role of SCUK includes to serve as a grant custodian in relation to funding programmes, accepting funds from donors pursuant to the funding agreements, implementing funding programmes and distributing the relevant grant custodian funds to members (for projects) and Start Network (for its operational costs, other projects, and initiatives). The role of Start Network involves ensuring smooth operations, running due diligence, developing the network, communicating public benefit, raising funds and profile, and engaging members. Since independence, Start Network has been building up capacity to accept and manage direct grants, and has done so for the first time in 2021. We anticipate operating a hybrid model going forward to best utilise the strengths of Start Network and our members.

Our Vision

Start Network is a global membership of more than fifty-five organisations, working across six continents, to tackle what we see as the biggest systemic problems in the global humanitarian system.

Start Network's vision is for a locally led humanitarian system that is accountable to people affected by and at risk of crises. We aim to achieve this vision by making system-level shifts in the way humanitarian assistance is approached and delivered by:

Our Solutions:

- Shifting power and resources and decentralising decision-making to locally led networks and organisations.
- Building a global financing system that reduces risk, anticipates, and acts ahead of predictable crises.
- Incentivising innovative, locally led, and contextual solutions and learning from them together with people affected by crises.

Our Values

Across all areas of our work, we aim to be the change we want to see, working to uphold the following principles and expecting the same from our staff, hubs, and members.

- **We put people first:** the communities we serve come first in our decision-making and programming.
- **We are brave:** we have great ambition and are willing to explore new things and are willing to take risks to achieve it.
- **We operate collectively:** we leverage the value of working as a network, sharing risk and resources, and learning together.
- **We are inclusive:** we see the value in diverse perspectives and work to remove the barriers that prevent voices being heard.
- **We are open:** we work transparently and with integrity, building mutual trust in all levels of our work, from governance to programming.
- **We are ethical:** we behave and operate based on key principles of anti-racism, non-discrimination, and anti-colonialism.

What Makes Us Different?

Start Network is well-placed to drive system change within the humanitarian sector because:

- we represent a diverse membership
- we have a strong established reputation for disruption, innovation, and change
- we are decentralising
- we have experience in leading financial innovation at scale
- our innovations start with communities

Our Strategic Priorities and Objectives

The events of the past two years have challenged us to deepen our commitment to local humanitarian action and the power shifts that this requires; to demonstrate that acting collectively, early, and ahead of a crisis can minimise death and suffering, and to galvanise our diverse, growing global network around a critical examination of our ethics and mindsets and accelerating systems change.

While the vision and mission of Start Network remain unchanged from our 2019 strategy, our 2021 response to events was to refresh and focus our intention and investment on the following:

- accelerating our 'localisation' ambitions by embedding power shifts, decentralisation and collective action across all Start Network initiatives and programmes
- providing internal clarity, through a revised theory of change, on what drives and shapes our reform efforts and change ambitions
- focusing Start Network's business plan and budget on those areas that will directly deliver on our vision
- beginning the process of aligning our values, ethics, and programmatic ambitions.

Our refreshed strategy taking us from 2021 – 2023 set out the following strategic priorities and objectives.

A Network of Networks

Start Network will become a diverse "network of networks" that ensures equity in power and decision-making, access to resources, and voice and visibility for its local members. We will achieve this through locally led, self-governing national and regional hubs, bringing on their own members.

The humanitarian system's power, influence and resources are concentrated in the Global North. This imbalance of power has caused local and national organisations to be excluded and disempowered. Tackling this problem requires moving towards a system that is accountable to affected and at-risk communities through the leadership of local organisations and through a

change in mindset by traditional power holders that allows them to cede power and control. We will:

- incubate and support a network of locally led, self-governing, national and regional hubs and achieve a diverse and majority-local membership, by supporting hubs to bring on local and national members
- decentralise and distribute governance and decision making to hubs, with the Start Network team transitioning to a secretariat and service provider role
- support local actors to exercise power within the humanitarian ecosystem and drive their vision for reform, working with others to address structural, political and operational challenges

A Family of Funds

Our network of networks will be underpinned by a family of funds and financial services to pool investment and risk, and help more communities at reduced cost. The network will use this family of funds, the 'Start Financing Facility', to support its membership in accessing fast funds to respond to small and medium-sized crises and in putting in place pre-arranged funds and financing that can facilitate more timely, proactive or risk-informed crisis action. It will do so while ensuring these funds are increasingly accessible to the local and national actors joining the network. We will:

- support inclusive, locally led structures to own, develop and implement financing strategies and systems in their contexts to better serve the needs of populations affected by and at-risk of crises
- grow and improve our flagship global Start Fund, and support the growth of national funds, such as Start Fund Bangladesh and others, to respond to small to medium-scale crises that are often overlooked by humanitarian donors
- activate the Start Financing Facility as a way of connecting learning and a range of funds and financing mechanisms, which are timely, proactive, accessible to local actors, and accountable to the membership on behalf of the populations that they serve
- influence donors and develop capacity across the network to help secure flexible multi-year funds that can support these instruments in being accessible to all our members and in meeting the identified needs of our members

A Culture of Innovation and Learning

Start Network will promote a culture of continuous evolution, experimentation, peer learning and iteration. We will do this by aggregating knowledge, expertise and lived experience to build a robust body of evidence in support of innovative, contextual, and sustainable humanitarian action. People affected by crisis must be an integral part of the generation and use of evidence. This means rooting the design, the development and use of evidence, learning and innovation in context and community. We will:

- develop a platform-based evidence, learning and monitoring framework, based on the theory of change, that drives organisational decision making.
- invest resources in hubs and members to enable collective problem solving for the development of durable, locally led solutions to locally prioritised problems.
- develop an agile organisation mindset and expertise that is responsive to data and feedback and is iterative, with a bias to reflective action-based learning.

Organisational Transformation

A programme of organisational transformation will drive our transition to becoming a globally dispersed team, shift our operating model from programme delivery to service provider to our hubs and build our digital architecture, infrastructure and capabilities in support of the network. We will:

- create a culture of inclusion by ensuring that the Start Network team composition, decision-making structures and ways of working promote equity, diversity and inclusion based on principles of anti-racism, anti-colonialism and non-discrimination
- understand and invest in the development of operating models (locations, functions, skills, systems) for hubs and the platform to allow Start Network to transition to a platform-based service provider
- digitally transform the organisation (embedding digital technology, creating digitally enabled processes, and building a digital culture) to create an efficient, agile and transparent service provider model.

PUBLIC BENEFIT

When considering our priorities and activities, the Start Network Board of Trustees had due regard to the Charity Commission's guidance on public benefit. Our social intentions are to do no harm, operate efficiently and to the law, and through the work of Start Network members ensure that people receive better quality humanitarian aid, maintain their dignity and are protected from suffering and harm.

We hold a unique space that is not being fulfilled by anyone else and believe that the issues we are tackling in humanitarian action will lead to an improved humanitarian sector, where spend is more efficient and delivery is more effective.

We work through our members, providing them with resources to enable a higher quality of assistance to communities affected by crisis. We work through our partnerships and advocacy, promoting best practices and system change in the humanitarian sector. We benefit:

- our members, who become better at delivering assistance - more timely, appropriate, efficient and collaborative
- the wider humanitarian sector, which is exposed to our innovations such as anticipation, tiered due diligence and local decision-making and funding
- crisis-affected communities, who receive higher quantity and quality of assistance
- taxpayers and donors, who see their contributions managed more efficiently and transparently

OVERVIEW OF PERFORMANCE IN 2021

2021 was a year full of world events and challenges. Despite this, and thanks to our trustees, members, supporters and staff, we made substantial progress toward our strategic objectives and collective ambition of transforming an outdated humanitarian system:

- **Network of Networks** – Working with our five established hubs, we strengthened our network of networks, initiating disaster risk financing and innovation programmes. Some of these hubs are now preparing to bring on their own members. We have also engaged with aspiring hubs in South Sudan, Somalia, Bangladesh, the Philippines, Kenya and Afghanistan
- **Family of Funds** - We grew our financial offerings to members, at year end raising close to £30 million from existing and new donors across our global funds and financing systems. Focus was on how to adapt those tools to be more accessible to local members. In 2021, 5,079,189 people were reached for emergency humanitarian assistance. We stepped confidently into the climate debate, launching 'Start Ready', rebranded from Start Financing Facility at COP 26. Start Ready uses locally led risk modelling and contingency planning to protect millions of people from damage and the physical and financial loss from climate emergencies
- **Culture of Innovation and Learning** - Through our innovation work, we supported members working with communities to design new solutions and prototypes for humanitarian problems
- **Organisational Transformation** - We began to explore new financial, operational and human resources models with the aim of being 'as local as possible and only as central as necessary'. At our Annual General Meeting, we voted in a new design and transition plan for our network
- **External Presence and Engagement** - We were crisp and loud, advocating for systems change at every opportunity, including the G7 and C7 Summits, COP26, the Pacific Resilience Forum, UK Parliament. We convened a successful virtual Annual Assembly that was as broad as it was deep – attracting more than five hundred participants from seventy two countries with 89% of our members represented.

For more information and case studies please refer to our Annual Review 2021.

PLANS FOR 2022

In late 2021, we reflected on the key drivers for system change and translated them into our priorities for 2022. This included being clear where we will stop or do less of an activity which we believe no longer contributes to our system change ambitions. We will:

- grow and expand our network of networks of locally led country and regional hubs by supporting six potential hubs with the aim of two reaching incubation stage by the end of 2022. We will do more to attract and onboard new hubs and local members through hubs and will not bring in additional international organisations at global level
- resource and improve our family of global and local funds and risk financing tools by focusing on quality of collaboration, operations and by local organisations. We will improve direct access by local organisations through existing and emergency hubs and will not expand our disaster risk financing programmes into new countries
- build a body of evidence and good practice for locally led innovative and sustainable humanitarian action through reflections, iteration and peer learning. We will invest in locally led problem solving and peer learning through hubs and will invest less in top-down, static learning methods and monitoring frameworks
- Scope and develop new financial operations and risk models to support the shift to a locally led decolonized, distributed network. We will do more to build flexibility in how we support local and national organizations financially and will not reinforce colonial models of programming and risk management.

How these priorities fit into the wider strategy and how we intend to measure success is summarised below. For more information on how plans fit with our Theory of Change, please refer to the Annual Report 2021

FINANCIAL REVIEW

Start Network's income in 2021 was £5,648,000 compared to £3,543,000 in 2020. This is an increase of 61% mainly due to Start Network taking on some grants directly for the first time in 2021, over and above those received via the grant custodian arrangement with SCUK.

Income from Donations

Restricted Funds

In 2021 Start Network recognised a total of £2,827,000 (2021: £997,000) grant income to support the work of the Start Network charity. More specifically, these funds were for activities relating to communications, network development, resource mobilisation, operations, and staff costs. This is inclusive of £32,000 (2020: £508,000) received specifically for the Community Led Innovation programme (CLIP), a joint innovation programme funded by the Foreign and Commonwealth Development Office (FCDO) in partnership with Elrha.

Unrestricted Funds

In 2021 Start Network also received a total of £2,352,000 (2020: £2,017,000) in unrestricted funding. £1,230,000 (2020: £917,000) was related to indirect cost recovery (ICR), which is paid on grants by donors and is split between Start Network and SCUK as grant custodian. These funds can be used at the discretion of the senior management team to cover overheads and other indirect or operational costs. We also received £1,122,000 (2020: £1,100,000) funding from the Dutch government, which has supported the development of the hub network, our innovation programmes as well as the continued development of Start Network as an independent charity.

Income from Charitable Activities

Start Network received £469,000 in membership fees in 2021 (2020: £471,000) and a contribution of £nil (2020: £62,000) from SCUK as a rent contribution. Start Network hosts staff employed by SCUK, who manage Start Programmes. Income from membership fees is used to cover Start Network core and

business as usual activities. The rent contribution which previously also contributed to these costs, expired in 2020.

Analysis of Expenditure

Total expenditure for 2021 was £3,246,000 (2020: £2,287,000) of which £376,000 (2020: £240,000) was allocated to resource mobilisation. The remaining £2,870,000 (2020: £2,047,000) was split with £1,892,000 (2020: £1,356,000) being allocated as direct costs, including staffing and £544,000 (2020: £100,000) of programme disbursements. £1,004,000 (2020: £691,000) was allocated to support costs such as HR costs and rent.

Summary of Financial Performance

Despite the ongoing affects caused by the COVID-19 pandemic, Start Network had a positive financial result, ending the year with total funds of £6,591,00 (2020: £4,189,000).

We have refreshed our budget and associated plans in 2022 to ensure we are able to expedite some of our work in the coming two years whilst keeping close management of our financial position.

Significant Events affecting our Financial Position

Aside from COVID-19, one of the significant events affecting Start Network in the past two years was the merger of the Foreign and Commonwealth Office (FCO) and the Department for International Development (DFID) to form the Foreign and Commonwealth Development Office (FCDO). At the Finance and Audit Committee in August 2020, we considered the impact of this merger on future grants to Start Network and plotted scenarios that demonstrated the impact on our budgets. We continue to monitor risks that could affect our financial sustainability to ensure we plan forward as required.

Our approach is always to ensure that we are focusing on the impact to the organisation eighteen months into the future to ensure we have sufficient time to adapt our financial plans if situations change.

FUNDRAISING POLICY AND PRINCIPLES

The assurance of adequate and sustainable funding is fundamental to our success. We would not be able to achieve our aims without the generosity and support of our funders, who not only sustain our initiatives financially but buy into our ambition to work differently.

Start Network does not carry out any fundraising activities directly with individuals; rather all fundraising is connected to institutional and corporate fundraising. We assess every funding opportunity according to Start Network's ethical principles.

- The donor is not involved in harmful activities and can demonstrate this.
- Acceptance of funding is unlikely to cause reputational damage to the Start Network.
- Acceptance of funding will not result in the perception that Start Network has been instrumentalised by that donor in pursuing a specific policy or course of action.
- The donation is received without undue pre-conditions (e.g., geographical or political exclusions).
- The donation will include a reasonable contribution towards Start Network's operating costs or show evidence of a future long-term commitment and financial contribution.
- If applicable, the donation or partnership should bring new skills that further Start Network's objectives.

Principal Funding

Start Network works in partnership with a range of donors from around the world who are attracted to our vision for a transformed humanitarian system.

While some donors have been with us since the beginning of our journey in 2019, others have joined us more recently as the range of our work has expanded. In 2021, we prepared for the launch of 'Start Ready', an innovative financial instrument which pools risk and donor funding to protect a larger number of people. It attracted commitments from the FCDO, the French

Ministry for Foreign Affairs, Irish Aid, the IKEA Foundation, and Margaret A. Cargill Philanthropies.

We welcomed the Conrad N Hilton Foundation as a new donor to the global Start Fund, alongside the FCDO, the Netherlands Ministry of Foreign Affairs, the German Federal Foreign Office, Jersey Overseas Aid, the IKEA Foundation and Irish Aid. We received support from FCDO Bangladesh for Start Fund Bangladesh, and FCDO Nepal for Start Fund Nepal.

We are grateful to the Netherlands Ministry of Foreign Affairs for the continuation of its unrestricted funding, which we have been able to use flexibly across our programmes and our journey towards organisational independence.

Going Concern

The Start Network Board of Trustees have reviewed its financial position, the budget for 2022 - 2023 presented by management, the scenarios developed, and the charity's current levels of reserves and cash, and concluded that the charity has sufficient access to resources to remain operational for at least the next twelve months from the date of this report.

Thus, the trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements. They have also considered the ongoing impact of the COVID-19 pandemic as well as the global financial impact as part of the Going Concern review. They have concluded that there are no specific risks which affect the charity's ability to continue over the next twelve months from the date of approving this report.

Reserves Policy

Start Network has a reserves policy that is set and approved by the Board of Trustees on at least an annual basis. The policy sets out why we hold general reserves - to provide cover for unexpected changes in income and expense, allowing us to continue key activities in the event of:

- a temporary loss of income, e.g. a short-term deficit in cash budget

- a permanent fall in income, giving time to adjust our cost base or adjust our business model
- incurring a one-off cost such as an expenditure in our grant portfolio that has not been covered by a donor and/or other eligible income streams
- covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term absence.

During 2020 a revised approach to the reserves policy was considered and continued into 2021 which focused on three key areas:

1. Legal Obligations
2. Strategic Obligations
3. Risk-Based Obligations

The intention of considering a change to the reserves level at the end of 2020 was to allow time for sufficient review, to ensure the approach was appropriate to address the needs of the growing organisation and to ensure a new reserves level could be afforded.

At the end of 2020, a minimum reserve level of £1.6 million was set and achieved and a new policy in support approved in early 2021.

At the end of 2021, the level of free reserves held was £6,591,000 (2020: £4,189,000) against the minimum requirement of £1,600,000. This balance of reserves will be used to ensure that Start Network advances itself in its charitable aims and considers its future reserve requirement in line with growth and its Mission and Vision. Levels will be adjusted in line with financial need and plans. The reserves level of the organisation is reviewed every six months on an ongoing basis to also assure the sustainability of the organisation.

PRINCIPAL RISKS AND UNCERTAINTIES

The Start Network views risk management as an integral part of strategic and operational planning, management, decision-making and learning. We consider ourselves to be risk aware, but not risk averse. We identify and manage risks that may prevent us from achieving our objectives by ensuring there are effective and adequate risk management and internal control

systems in place to address the key risks to which the network may be exposed.

The trustees discharge this responsibility through board meetings, the Risk and Compliance Committee and reviews of the effectiveness of Start Network’s risk management framework, designed to support informed decision making. The systems of internal control intend to appropriately manage rather than eliminate risks. They give reasonable - rather than absolute - assurance and provide a consistent approach to identifying, assessing and dealing with key risks.

Existing processes in place regarding risk management comprise:

- a quarterly review by the Board of the principal risks and uncertainties that Start Network faces as part of regular Board reporting
- the establishment of a quarterly Risk and Compliance Committee meeting
- a risk management policy and framework outlining procedures, processes and systems to communicate and manage the risks identified
- the establishment of an organisational risk register that captures both strategic and operational risks identified and assessed by the Senior Management Team
- A plan for internal audits carried out by RSM as an independent auditor.

The addition of the risk management policy, framework and organisational risk register have contributed to improving the organisation’s culture of risk and compliance and to the organisation achieving a robust level of risk maturity.

The following are currently considered to be our principal risks, aligned with our risk register.

Risk	Risk Description	Control Measures in Place
Fraud	Misuse of Start Network funds or property by staff, network members or partners could result in financial loss, legal action and/or damage to our reputation.	Clear reporting requirements, policies, and procedures for members & partners in place; grant custodian/Start Network case management roles and responsibilities agreed; due diligence of members enables

		understanding of member risk re. use of funds; dissemination of handbook to members and associated training; PEP and sanction checks.
Fundraising	Failure to comply with conditions of funding could result in loss of donor, disallowance or reduction in funds.	Audit processes in place; maintain good relationships with donors
Safeguarding	Our staff, members, partners, or beneficiaries could suffer from sexual exploitation and abuse, bullying or harassment due to our inadequacies in our policies and procedures.	Policies and procedures reviewed and communicated. Training for staff and trustees in place; safeguarding awareness is prominent in recruitment processes with stringent reporting mechanisms in place; dedicated Safeguarding Lead and representative on the Board.
Health and Safety	Start Network fail to meet their duty of care to staff in the work environment and, as a result, staff members suffer from physical injuries or poor mental health due to workload, pressures of the role or existing effects of COVID-19.	Health and safety policies; introduction of hybrid working policy; counselling service available to staff; management training.
International Travel	As travel resumes post-pandemic, failure to adhere to policy and processes results in Start Network staff suffering from serious injury, illness, fatality, crime or serious incident whilst travelling overseas.	Travel and security policy reviewed and communicated; all travel subject to approval of risk assessments; HEAT/first aid training planned for relevant staff; duty of care benchmarking exercise is planned; long-term travel management company appointed; travel/personal accident insurance cover purchased.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Start Network is a company limited by guarantee and is a registered charity. It is governed by a Board of Trustees who are also the directors of the charity for the purposes of company law, and who are accountable to Start Network members. The Board is supported by sub-committees while the day-to-day running of the charity is the responsibility of the CEO and CFOO.

In setting the Start Network’s strategic direction, the board takes the steer of the Start Network membership. Members are represented through the Assembly, which retains three key decisions:

- admitting new members into the network
- appointing or removing trustees
- approving any changes to Start’s Membership Policy.

Member representatives on the Assembly are nominated by each member agency and are usually CEOs or Humanitarian Directors. They are the individuals authorised to vote on AGM matters and take part in decision making on behalf of their organisations.

Methods of Appointment or Election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

Start Network’s Board of Trustees comprises a mix of independent experts and representatives of the charity’s member agencies. There are five nominated trustee seats (independent trustees) and seven elected member trustee seats (member trustees). Four of the nominated seats, including the chair and treasurer, must be independent, while one can be assigned to either an independent or a member. Nominated trustees are selected for their expertise in areas of importance for Start Network, and member trustees are elected by the members based on their background and skills to ensure member representation on the Board.

Trustee vacancy briefs are developed based on an annual skills audit facilitated by the Nominations Committee. The briefs are then advertised either within Start Network’s membership (if it is an elected trustee role) or both internally and externally if it is a nominated trustee role. Nominated trustees are interviewed by a panel of the Board and recommended to the Assembly for ratification, while elected trustee nominations are appointed directly by the Assembly.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

Start Network’s Board of Trustees sets the charity’s long-term strategy and approves the annual plan. It monitors progress against objectives and ensures that the principal risks and uncertainties to the charity are identified and controls are in place. It is responsible for trustee and senior leadership succession planning, setting the charity’s culture and upholding the charity’s values. The board also has agreed and are responsible for ‘matters that are reserved to the board’ that sets our key decisions. These are regularly reviewed and updated.

The Board is supported by sub-committees, as shown below, while the day-to-day running of the charity is the responsibility of the CEO and CFOO who jointly report to the Chair of Trustees.

Start Network Governance Structure	
Assembly	Highest governing body, representing all members
Board of Trustees	Oversees the implementation of the strategy, and responsible for the governance of the organisation, ensuring it is effectively run and is meeting its mission
Sub-Committees	
Each committee is either chaired by a trustee or has a seat for a trustee representative	
Membership Committee	Oversees membership issues in the network and advises on the evolution of the hubs
Start Fund Committee	Responsible for the operational and strategic oversight of the Start Fund
Start Ready Committee	Responsible for the operational and strategic oversight of Start Ready
Finance and Audit Committee	Oversees the management of finances, treasury and reserves policies and external audit

Remuneration Committee	Advises the Board on the organisations' HR and remuneration frameworks
Nominations Committee	Oversees Board composition and election of new trustees
Risk & Compliance Committee	Oversees our risk strategy and management, reporting and compliance with UK regulations

Trustee Induction and Training

The onboarding process includes inductions with the Chair, CEO and CFOO, and the Governance Manager (Company Secretary). Within two months of joining the Board, new trustees undergo formal trustee training covering the landscape of the sector (in England & Wales), key duties and challenges for trustees, delegation and relationship with the Executive, and good governance in charity context. They also receive training on key organisational policies, such as safeguarding and data protection.

Pay Policy for Key Management Personnel

Start Network is jointly led by a Chief Executive Officer who is responsible for the vision, strategy and programmatic activities of the organisation and a Chief Finance and Operations Officer who is responsible for strategy, assurance, governance, finance and operations. Both key management positions report to the Chair of the Board of Trustees. The CEO and CFOO pay grades sit outside the Start Network grading scale and are reviewed by the Start Network Trustees and Remuneration Committee on an annual basis.

Related Party Relationships

The trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses, benefits and related party transactions are disclosed in the financial statements. Trustees are required to declare all relevant interests on appointment and throughout their tenure as soon as practicably possible before a Board meeting as stated in our Conflict-of-Interest Policy.

Trustees' Indemnities

Start Network has current cover which includes claims arising from any actual or alleged wrongful act committed by the organisation, and claims arising from any actual or alleged wrongful act committed by an insured person against any past, present or prospective employee or trustee including, but not limited to, unfair dismissal, failure to promote or employ and failure to furnish accurate job references.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the charity 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 trustees to prepare financial statements for each financial year. Under company law, trustees must not approve the financial statements unless they are satisfied that they give a true and fair representation of the state of affairs of the charity 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 charity will continue in business

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, and

disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps to detect and prevent fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

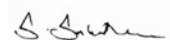
Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- as far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- they have taken all steps that ought to have been taken as a trustee to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

AUDITOR

The auditor, Crowe U.K. LLP, has indicated its willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



Sanjayan Srikanthan

12 July 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK

Opinion

We have audited the financial statements of Start Network ('the Charitable Company') for the year ending 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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 representation of the state of the Charitable Company's affairs as of 31 December 2021, and 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 auditor's 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 UK, including the FRC'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.

Other Information

The trustees are responsible for other information contained within the Annual Report. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared, is consistent with the financial statements; and

- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on Which We Are Required to Report by Exception

In light of the knowledge and understanding of the Charitable Company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

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

- adequate and proper accounting records have not been kept
- the financial statements are not in agreement with the accounting records and returns
- certain disclosures of trustees' remuneration specified by law are not made
- 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' and Directors' Report and from the requirement to prepare a strategic report.

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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance has 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the Audit was Considered Capable of Detecting Irregularities, including Fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the Charitable Company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on

the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charitable Company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing of income recorded in the year and post year end, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of Our Report

This report is made solely to the Charitable Company's members, 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 members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

13 July 2022

START NETWORK (A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
INCOME FROM					
Donations and legacies	3	2,827	2,352	5,179	3,014
Charitable activities	4	-	469	469	529
TOTAL INCOME		2,827	2,821	5,648	3,543
EXPENDITURE ON:					
Raising Funds	5	40	336	376	240
Charitable Activities	6	815	2,055	2,870	2,047
TOTAL EXPENDITURE		855	2,391	3,246	2,287
NET INCOME		1,972	430	2,402	1,256
NET MOVEMENT IN FUNDS		1,972	430	2,402	1,256
RECONCILIATION OF FUNDS					
Total funds brought forward		469	3,720	4,189	2,933
Net movement in funds		1,972	430	2,402	1,256
TOTAL FUNDS CARRIED FORWARD		2,441	4,150	6,591	4,189

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 60-70 form part of these financial statements.

START NETWORK (A company limited by guarantee)
REGISTERED NUMBER: 09286835
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £000	2020 £000
CURRENT ASSETS			
Debtors	11	427	695
Cash at bank and in hand		7,118	4,082
		7,545	4,777
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors: amounts falling due within one year	12	(954)	(588)
NET CURRENT ASSETS		6,591	4,189
TOTAL NET ASSETS		6,591	4,189
CHARITY FUNDS			
Restricted funds	13	2,441	469
Unrestricted funds	13	4,150	3,720
TOTAL FUNDS		6,591	4,189

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:

Trustee 
 Date: 12 July 2022

The notes on pages 60-70 form part of these financial statements.

START NETWORK (A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £000	2020 £000
Cash flows from operating activities		
Net cash used in operating activities	3,036	987
Change in cash and cash equivalents in the year	3,036	987
Cash and cash equivalents at the beginning of the year	4,082	3,095
Cash and cash equivalents at the end of the year	7,118	4,082

The notes on pages 60-70 form part of these financial statements.

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

	2021 £000	2020 £000
Net income for the period (per Statement of Financial Activities)	2,402	1,256
Adjustments for:		
(Increase)/decrease in debtors	268	(560)
Increase/(decrease) in creditors	366	291
Net cash provided by operating activities	3,036	987

Analysis of cash and cash equivalents

	2021 £000	2020 £000
Cash in hand	7,118	4,082

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General Information

Start Network is a private, limited by guarantee, company (registered number 09286835) which is incorporated in England and domiciled in the UK. The address of the registered office is The Cursitor, 38 Chancery Lane, London, United Kingdom, WC2A 1EN.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start 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.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting Policies (continued)

2.2 Going Concern

The trustees of the Start Network have reviewed its financial position, taking into account the budget for 2022 - 2023 presented by management, the scenarios developed, and the charity's current levels of reserves and cash; they have concluded that the charity has sufficient access to resources to remain operational for at least the next 12 months from the date of this report.

Thus, the trustees of the Start Network continue to adopt the going concern basis of accounting in preparing the annual financial statements. The trustees have also considered the global financial impact as part of the going concern review and concluded that there are no specific risks which affect the charity's ability to continue over the next twelve months from the date of approving the Annual Report.

The trustees have considered:

- cash position and a series of cash flow projections
- scenarios that consider potential changes to donor funding
- sources of funding and liquidity available
- expenditure controls and future commitments
- government support schemes
- protecting the key assets and sustaining our charitable services

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting Policies (continued)

2.3 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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 grant are allocated directly to that activity. Shared costs and support costs which are not attributable to a single grant are apportioned between those grants on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

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 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 Charity 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.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting Policies (continued)

2.8 Financial Instruments

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

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.10 Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the Charity 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 charity 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 charity 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.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from Donations and Legacies

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	<i>Total funds 2020 £000</i>
Grants				
Foreign, Commonwealth and Development Office (formerly Department for International Development)	288	-	288	220
ICR (Indirect cost recovery)	-	1,230	1,230	917
Dutch Ministry of Foreign Affairs	-	1,122	1,122	1,100
IKEA Start Fund	-	-	-	130
ARC Replica	8	-	8	86
Foreign, Commonwealth and Development Office Innovation (formerly Department for International Development Innovation)	32	-	32	508
Hilton Foundation	1,840	-	1,840	-
Mac Philanthropies	378	-	378	-
French Ministry	212	-	212	-
Other grants	69	-	69	53
Total grants	2,827	2,352	5,179	3,014
Total 2020	997	2,017	3,014	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from Charitable Activities

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Membership income	-	469	469	471
Contribution to rent from SCUk	-	-	-	62
Costs recharged to third parties	-	-	-	(4)
Total 2021	-	469	469	529
Total 2020	62	467	529	

5. Expenditure on Raising Funds

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Wages and salaries	35	159	193	128
Social security costs	4	16	20	13
Contribution to defined contribution pension schemes	2	8	10	6
Other direct costs	-	4	5	8
Support costs	-	148	148	85
Total 2021	40	336	376	240
Total 2020	-	240	240	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of Expenditure on Charitable Activities

Summary by fund type

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Resource mobilisation	40	336	376	240
Charitable activities	815	2,055	2,870	2,047
Total 2021	855	2,391	3,246	2,287
Total 2020	590	1,697	2,287	

7. Analysis of Expenditure by Activities

	Direct costs 2021 £000	Support costs 2021 £000	Total funds 2021 £000	Total funds 2020 £000
Resource mobilisation	228	148	376	240
Charitable activities	2,040	830	2,870	2,047
Total 2021	2,268	978	3,246	2,287
Total 2020	1,511	776	2,287	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Analysis of Expenditure by Activities (continued)

Analysis of direct costs of charitable activities

	Charitable activities 2021 £000	<i>Charitable activities 2020 £000</i>
Staff costs	1,113	944
Consultancy and professional fees	241	239
Communications and marketing	107	28
Legal fees	34	35
Travel	1	10
Programme disbursements	544	100
Total 2021	2,040	1,356
Total 2020	1,356	

In 2021 material Programme disbursements were made to Asociacion de Servicios Comunitarios de Salud ASECSA (£287k) and Save the Children UK (£112k).

Analysis of support costs

	2021 £000	<i>2020 £000</i>
Staff costs	390	358
Rent and utilities	225	171
Internet services	28	27
HR supplier	-	33
Finance	8	9
Finance and IS setup costs	28	30
Recruitment	19	39
Training	61	16
IT costs	60	47
Events	42	34
Insurance	27	25
Other overheads	49	(3)
Foreign exchange loss/(gain)	41	(10)
Total 2021	978	776
Total 2020	776	

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Auditors' Remuneration

	2021 £000	<i>2020 £000</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	20	21

9. Staff Costs

	2021 £000	<i>2020 £000</i>
Wages and salaries	1,488	1,284
Social security costs	157	106
Contribution to defined contribution pension schemes	81	59
	1,726	1,450

There are no redundancy payments or costs in the year to 31 December 2021 (2020: £nil).

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

	2021 No.	<i>2020 No.</i>
Executive	2	2
Finance and Operations	11	10
Communications	5	6
Evidence	6	5
Innovation	3	3
Network Development and Member Engagement	6	4
Resource Mobilisation	5	4
	38	34

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Staff Costs (continued)

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

	2021 No.	2020 No.
In the band £60,001 -£70,000	-	1
In the band £70,001 -£80,000	-	1
In the band £80,001 -£90,000	1	1
In the band £90,001 -£100,000	1	-

Total key management personnel remuneration in the year was £204,906 (2020: £261,101).

10. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2020: £NIL).

During the year ended 31 December 2021, expenses were reimbursed or paid directly to NIL Trustees (2020: to 3 Trustees) broken down as follows:

	2021 £	2020 £
Travel	-	1,962
Training	-	380
	<u>-</u>	<u>2,342</u>

11. Debtors

	2021 £000	2020 £000
Trade debtors	277	92
Prepayments and accrued income	118	603
Other debtors	32	-
	<u>427</u>	<u>695</u>

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Creditors: Amounts Falling Due Within One Year

	2021 £000	2020 £000
Trade creditors	319	229
Other taxation and social security	45	67
Other creditors	14	11
Accruals and deferred income	<u>576</u>	<u>280</u>
	954	588
	2021 £000	2020 £000
Deferred income at 1 January 2021	172	71
Resources deferred during the year	425	172
Amounts released from previous periods	<u>(172)</u>	<u>(71)</u>
Deferred income at 31 December 2021	425	172

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of Funds

Current year

	Balance at 1 January 2021 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2021 £000
Unrestricted funds					
General funds – all funds	3,720	2,821	(2,391)	-	4,150
	3,720	2,821	(2,391)	-	4,150
Restricted funds					
FCDO (formerly DFID)	32	288	(320)	-	-
ARC Replica	-	8	(8)	-	-
FCDO Innovation (formerly DFID Innovation)	429	32	(356)	-	105
Hilton Foundation	-	1,840	(84)	-	1,755
Mac Philanthropies	-	378	(17)	-	361
French Ministry	-	212	-	-	212
Other restricted funds	8	69	(70)	-	7
	469	2,827	(855)	-	2,441
Total of funds	4,189	5,649	(3,246)	-	6,591

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of Funds (continued)

Restricted funds

FCDO (formerly DFID) & IKEA (START FUND)

Funds dedicated to the Start Fund.

Start Fund is an effective humanitarian funding mechanism. It is a pooled fund that offers donors and the international community characteristics that are uniquely available from a network of civil society organisations: speed, agility, resilience, innovation and local relevance.

FCDO Innovation (formerly DFID Innovation) - ELRHA

These funds are dedicated to a community-led innovation partnership programme (CLIP) aims to support the emergence and development of locally and community driven solutions to humanitarian problems identified by people affected by crisis. The CLIP is a three-year programme (2020-2023) which will see partners across DRC and Guatemala designing and setting up community innovation programmes that will provide technical support to local community innovators.

ARC Replica

Funds dedicated to African Risk Capacity (ARC) which is a pioneering initiative working with African Governments to transform climate risk management across Sub-Saharan Africa. ARC Sets standards for disaster risk management by providing early warning systems, contingency planning and climate finance across the continent. It aims to improve the predictability and speed at which responses to natural disasters are implemented, through proactive risk management. Participating African Governments pay premiums to receive pay-outs for early responses for pre-agreed contingency plans.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of Funds (continued)

Prior year

	Balance at 1 January 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2020 £000
Unrestricted funds					
General funds – all funds	2,238	2,484	(1,697)	695	3,720
IKEA	695	-	-	(695)	-
	2,933	2,484	(1,697)	-	3,720
Restricted funds					
FCDO (formerly DFID)	-	282	(250)	-	32
IKEA Start Fund	-	130	(130)	-	-
ARC Replica	-	86	(86)	-	-
FCDO Innovation (formerly DFID Innovation)	-	508	(79)	-	429
Other restricted funds	-	53	(45)	-	8
	-	1,059	(590)	-	469
Total of funds	2,933	3,543	(2,287)	-	4,189

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Summary of Funds

Current year

	Balance at 1 January 2021 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2021 £000
General funds	3,720	2,821	(2,391)	-	4,150
Restricted funds	469	2,827	(855)	-	2,441
	4,189	5,648	(3,246)	-	6,591

Prior year

	Balance at 1 January 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2020 £000
General funds	2,933	2,484	(1,697)	-	3,720
Restricted funds	-	1,059	(590)	-	469
	2,933	3,543	(2,287)	-	4,189

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. Analysis of Net Assets Between Funds

Current year

	Restricted funds 2021 £000	Unrestricted funds 2021 £000	Total funds 2021 £000
Current assets	2,947	4,598	7,545
Creditors due within one year	(506)	(448)	(954)
Total 2021	2,441	4,150	6,591

Prior year

	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000
Current assets	526	4,251	4,777
Creditors due within one year	(57)	(531)	(588)
Total 2020	469	3,720	4,189

16. Pension Contributions

The group operates a defined benefit pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amount to £81,000 (2020: £59,000), £11,000 (2020: £11,000) was payable to the fund at the balance sheet date and was included in other creditors.

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Operating Lease Commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £000	2020 £000
Not later than 1 year	32	46

18. Related Party Transactions

During the year there were no transactions with related parties to disclose.

19. Analysis of Change in Net Debt

	At 1 January 2021 £000	Cash flows £000	At 31 December 2021 £000
Cash at bank and in hand	4,082	3,036	7,118
	4,082	3,036	7,118

START NETWORK (A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

20. Comparative Statement of Financial Activities

	Note	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000	Total funds 2019 £000
INCOME FROM					
Donations and legacies	3	997	2,017	3,014	3,830
Charitable activities	4	62	467	529	646
TOTAL INCOME		1,059	2,484	3,543	4,476
EXPENDITURE ON:					
Raising Funds	5	-	240	240	76
Charitable Activities	6	590	1,457	2,047	1,467
TOTAL EXPENDITURE		590	1,697	2,287	1,543
NET INCOME		469	787	1,256	2,933
NET MOVEMENT IN FUNDS		469	787	1,256	2,933
RECONCILIATION OF FUNDS					
Total funds brought forward		-	2,933	2,933	-
Net movement in funds		469	787	1,256	2,933
TOTAL FUNDS CARRIED FORWARD		469	3,720	4,189	2,933

ACRONYMS

ADRRN	Asian Disaster Reduction and Response Network	IDC	International Development Committee
AFPDE	L'Association des Femmes pour la Promotion et le Développement Endogène	IDEA	Initiative for Development and Empowerment Axis
ALIMA	Alliance for International Medical Action	IHH	India Humanitarian Hub
ARC	African Risk Capacity	INGO	International non-governmental organisations
ASECSA	Asociación de Servicios Comunitarios de Salud	LNGO	Local non-governmental organisations
AVSI	Association of Volunteers in International Service	LNNGO	Local and national non-governmental organisations
C7	Civil Society 7	MIDFEHOPS	Le Mouvement International des Droits de l'enfant de la Femme de l'Homme veuf et de leur Promotion sociale
CADENA	Comunidades judías en México	NEADS	North-East Affected Area Development Society
CLIP	Community-Led Innovation Partnership	NGO	Non-governmental organisations
COP26	26th Conference of the Parties	NTAG	Nepali Technical Assistance Group
DRC	Democratic Republic of the Congo	PIANGO	Pacific Islands Association of Non-Government Organisation
DRF	Disaster risk financing	POPI	People's Orientated Program Implementation
EDI	Equity, diversity, and inclusion	SFB	Start Fund Bangladesh
FALE	Facility Aiding Locally-led Engagement	SFN	Start Fund Nepal
FCDO	The UK Foreign, Commonwealth and Development Office	SKILL	Sharing Knowledge and Ideas under Local Leadership
FOREWARN	Forecast-based, Warning, Analysis, and Response Networks	UN	United Nations
G7	Group of Seven	UNICEF	United Nations Children's Fund

MEMBERS (AS OF DECEMBER 2021)

ACTED

ACTION AGAINST HUNGER

ACTIONAID

AGE INTERNATIONAL
(THROUGH HELPAGE INTERNATIONAL OPERATIONS)

ALIMA

APPUI AUX FEMMES DEMUNIES ET ENFANTS
MARGINALISES (AFEDM)

ARAB RENAISSANCE FOR DEMOCRACY
AND DEVELOPMENT (ARDD)

ASECSA

AFPDE

BRAC INTERNATIONAL

BRIGHT STAR DEVELOPMENT SOCIETY BALOCHISTAN (BSDSB)

CADENA

CAFOD

CARE INTERNATIONAL

CARITAS BANGLADESH

CARITAS GOMA

CARITAS INDIA

CARITAS SRI LANKA

CATHOLIC RELIEF SERVICES

CHRISTIAN AID

COMMUNITY WORLD SERVICE - ASIA (CWS)

CONCERN WORLDWIDE

CORDAID

DOCTORS OF THE WORLD

DORCAS

GOAL

HEALTH & NUTRITION DEVELOPMENT SOCIETY (HANDS)

HELP FOUNDATION

HUMANITY & INCLUSION

IDEA

INTERNATIONAL MEDICAL CORPS

ISLAMIC RELIEF

MEDAIR

MERCY CORPS

MIDFEHOPS ASBL

MINES ADVISORY GROUP

MUSLIM AID

NEADS

OXFAM GB

THE AGRICULTURAL DEVELOPMENT ASSOCIATION (PARC)

PIANGO

PEOPLE IN NEED

PLAN INTERNATIONAL

PRO-VIDA

QATAR CHARITY

RELIEF INTERNATIONAL

SAVE THE CHILDREN UK

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL
DEVELOPMENT SOCIETY (SEEDS)

SOLIDARITÉS INTERNATIONALE

TEARFUND

TRÓCAIRE

WAR CHILD

WELTHUNGERHILFE

WORLD JEWISH RELIEF

WORLD VISION

YUGANTER

START NETWORK

A NEW ERA OF HUMANITARIAN ACTION

CONTACT US AT

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- facebook.com/startnetwork1

Editorial, and Design by:
DRINK SUSTAINABILITY COMMUNICATIONS
www.drinkph.com

START NETWORK

England & Wales - Charity number 1159483

Accounts



**TRUSTEES REPORT AND FINANCIAL
STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

Registered number: 09286835

Charity number: 1159483

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Robert William Ruxton (End of term April 2021) Benjamin Laniado Kassin Alexandre Michel Alain Giraud (resigned 10 September 2020) Degan Abdulrahman Ali (resigned 10 September 2020) Christof Gabriel Maetze-Engelhardt (Resigned March 2021) Lola Gostelow (End of term July 2021) Shaima Al Zarooni (End of term May 2021) Raja Waseem Ahmad Noreen McGrath Gumbo Dr Binny Prabhakar Paul Jaques Sylvain Astruc ((Resigned April 2021) Anwer Iqbal (appointed 22 July 2020) Sanjayan Srikanthan (appointed June 2021) Oenone Chadburn (appointed March 2021) Amad Muhammad (appointed March 2021) Mohammed Nadeem (appointed June 2021)
Company registered number	09286835
Charity registered number	1159483
Registered office	WeWork Aviation House 125 Kingsway London WC2B 6NH
Chief Finance and Operations Officer	Suzanne Lyne
Chief Executive Officer	Christina Bennett
Independent auditor	Crowe U.K. LLP Statutory Auditor 55 Ludgate Hill London EC4M 7JW
Bankers	Barclays 1-7 King Street London EC2V 8AU
Solicitors	Withers LLP 20 Old Bailey London EC4M 7AN

Trustee Annual Report | Year Ended 31 December 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Network began in 2010 as the British Consortium of Humanitarian Agencies and hosted by Save the Children UK until becoming an independent charity on 1st May 2019. Start Network's Programmes team is still hosted by Save the Children Fund, that acts as Grant Custodian to the Start Network. Save the Children Fund is a registered charity in England and Wales (213890) and Scotland (SC039570) and a registered company in England and Wales (178159).

Role of the Grant Custodian

As referred to above, before May 2019, Start Network activities were undertaken through Save the Children UK (SCUK). Following approval by all relevant stakeholders within Start Network and SCUK on 1st May 2019, the Start Network assets, liabilities, staff and activities were transferred to Start Network on independence. In 2020 SCUK continued to provide grant custodian services to Start Network, whilst we actively explored opportunities to widen the network of grant custodians and include other member agencies.

The role of grant custodian is principally to host and to deliver Start Network's activities, in furtherance of its charitable objects, to the highest standards and impact, while managing its own risks. The role of SCUK includes to serve as a grant custodian in relation to funding programmes, accepting funds from donors pursuant to the funding agreements, implementing funding programmes and distributing the relevant grant custodian funds to members (for projects) and Start Network (for its operational costs, other projects and initiatives). The role of Start Network involves ensuring smooth operations; running due diligence; developing the network; communicating public benefit; raising funds and profile and engaging members.

Introduction from the Leadership Team

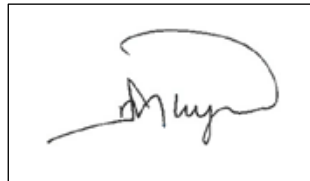
In May 2019, Start Network became an independent charity, an important step in realising our vision of a global network of networks and ensuring that we had the flexibility and autonomy needed to evolve and scale. 2020 marked our 10-year anniversary as a positive disruptor in the humanitarian sector, and in many ways the pandemic, global economic crisis and social unrest has only deepened that resolve. The events of 2020 have brought new urgency to our case for change: the need for local, highly contextual solutions to humanitarian problems, the necessity of proactivity, flexibility and speed when managing disasters, and the conviction that agility, openness and ethics must replace the cumbersome, centralised and colonial practices of our sector to date.

The impressive achievements documented in this report and the annual review are a testament of the power of shared vision and collective action. We are indebted to the Start Network team, which has remained motivated and resilient throughout 2020 and without losing their creativity, curiosity, and sense of humour. We are inspired by our evolving hubs who have challenged us and inspired us at every turn. And we are grateful to our growing and increasingly diverse members for demonstrating that we are better together.

As much as we have accomplished in 2020, we know that 2021 will be marked by the residual effects of COVID on economies and communities. Our impact as a Network will rely on our ability to let go of the outdated practices that drove us pre-pandemic and create fresh foundations for redressing power imbalances and driving radical change.



Christina Bennett
CEO



Suzanne Lyne
Chief Finance & Operations Officer

Our Vision

Start Network's vision is for a **locally-led humanitarian system that is accountable to people affected by and at-risk of crises**. We aim to achieve this vision by making systemic-level shifts in the way humanitarian assistance is approached and delivered by:

- Shifting power and decentralising decision making to locally-led networks and organisations
- Creating a global humanitarian financing system that is increasingly focused on reducing risk, anticipating and acting ahead of predictable crises.
- Incentivising and informing innovative, contextual, and sustainable solutions for crisis-affected communities.

Our Values

Across all areas of our work, we aim to be the change we want to see, working to uphold the following principles and expecting the same from our staff, hubs and members:

- **We put people first:** the communities we serve come first in our decision-making and programming
- **We are brave:** we have great ambition and are willing to explore new things and are willing to take risks to achieve it
- **We operate collectively:** we leverage the value of working as a network, sharing risk and resources and learning together
- **We are inclusive:** we see the value in diverse perspectives and work to remove the barriers that prevent voices being heard
- **We are open:** we work transparently and with integrity, building mutual trust in all levels of our work, from governance to programming
- **We are ethical:** we behave and operate based on key principles of anti-racism, non-discrimination, and anti-colonialism

Our Strategic Priorities

In 2020 we embarked on our first three-year business plan, with the ambition to work across four complementary and mutually reinforcing strategic priorities:

1. **Localisation:** We will create a more balanced humanitarian aid system that shifts power and decision-making to those closest to the frontline. We will do this by establishing a decentralised network of country-based and regional 'hubs', comprised of diverse groups of civil society organisations, to drive and manage local responses to crises.
2. **New forms of financing:** We will help shift the funding and financing of humanitarian action from a reactive to a proactive model by delivering fast and appropriate assistance through a diversity of financing mechanisms.
3. **Collective innovation:** We will enable humanitarian aid that is more appropriate to meeting affected people's needs by fostering, adopting and scaling creative and local solutions to humanitarian problems.

4. **Organisational independence:** We will fully realise independence by delivering a compliant, financially stable, and effectively managed organisation.

Strategic Priorities and Public Benefit

When considering our activities and objectives, trustees had due regard to the Charity Commission's guidance on public benefit. Our social intentions are to do no harm, operate efficiently and to the law, and through the work of Start Network members ensure that people receive better quality humanitarian aid, maintain their dignity and are protected from suffering and harm.

We hold a unique space that is not being fulfilled by anyone else and believe that the issues we are tackling in humanitarian action will lead to an improved humanitarian sector where spend is more efficient and delivery is more effective.

We work through our members, providing them with resources to enable a higher quality of assistance to communities affected by crisis. We work through our partnerships and advocacy promoting best practices and system change in the humanitarian sector. We benefit:

- our members, who become better at delivering assistance - more timely, more appropriate, more efficient and more collaborative
- the wider humanitarian sector, which is exposed to our innovations such as anticipation, tiered due diligence and local decision-making and funding
- crisis-affected communities, who receive higher quantity and quality of assistance
- taxpayers and donors, who see their contributions managed in an efficient and transparent way

Public Benefit – Spotlight on New Forms of Financing

We believe that by providing funding fast, early and in a collaborative way – providing it based on need and not on media headlines or political will - we can support responders and communities to become better prepared to act in a crisis.

The traditional reactive response to emergencies is far too slow, and many crises remain overlooked and underfunded.

Start Network's portfolio of pooled funds, available to local and international civil society organisations, continues to fill these critical gaps in the global humanitarian response system.

We awarded £35 million in emergency funds to our members, reaching 13.4 million people across six continents through our global Start Fund, Start Fund Bangladesh, our Migration Emergency Response Fund and Start Fund COVID-19, as mentioned below:

Start Funds

Through our grant custodian, the Start Fund provides rapid flexible funding to support people at risk of and affected by small-to-medium-scale crises, underfunded emergencies and

spikes in chronic humanitarian crises. With all decisions made by the Start Network member agencies and partners, funding is quickly disbursed within 72 hours of a crisis alert, enabling agencies to respond in the first days, or even ahead, of a crisis.

COVID-19 Fund

The COVID 19 crisis brought additional challenges in 2020, stretching an already overburdened humanitarian system. It highlighted the importance of contextual, locally rooted and community-based responses in getting ahead of a fast-moving disease.

Start Network drew on its experience in this area to rapidly mobilise the COVID-19 fund in April 2020 and fund 59 projects in 31 countries, reaching 6,911,507 people, including direct funding to local and national organisations.

Migration Emergency Response Fund

The Migration Emergency Response Fund (MERF) was set up to address the unpredictable nature of the mixed migration context across the Mediterranean and rapidly respond to new or emerging needs. It also aimed to improve the effectiveness and understanding of migration responses and trends.

Funded by the UK's Foreign, Commonwealth, and Development Office (FCDO), the MERF funded over 30 projects across nine countries in Europe and Africa. In 2020 the MERF came to an end after disbursing £300,000 and supported over 95,197 people.

Start Fund Bangladesh

Start Fund Bangladesh is a £10 million civil society owned and led, rapid emergency fund, funded by UK Aid, that activates funding within 72 hours of a crisis. It addresses under the radar, small to medium emergencies through a membership of 27 local and national and 20 International NGOs.

In 2020, Start Fund Bangladesh allocated a total of £3,675,826 to reach a population of 494,988 people. Direct funding to local and national NGOs surpassed the Grand Bargain target of 25% and reached 80% in 2020. This has translated to a reduction of intermediaries, ensuring more rapid and cost-effective responses.

Strategic Objectives

The objectives below describe how we intend to achieve our priorities and represent a complementary and mutually reinforcing programme of work, supported by the global Start Network team and its extensive global membership.

1. Localisation

- Develop and implement a scalable model for country and regional hubs
- Grow and diversify Start Network NGO membership and governance through the hubs
- Enable local organisations to access funds and programmes directly

2. New Forms of Financing

- Develop and deliver a single fund management solution across all Start financing

products

- Grow and optimise the global Start Fund through diversification of donorship, potential adjustments to disbursement and implementation timeframes and automation and digitalisation of some processes
- Drive the development and use of predictable/early action financing approaches and products in crisis countries
- Enable local organisations to access funds directly

3. Collective Innovation

- Support the hubs and local innovators to lead collaborative and community-centred innovation design processes. Hubs are locally led collaborations between a diverse group of change makers: local, national and International NGOs, as well as leaders from the academic and private sector. Each hub designs and owns their local initiatives, membership and identity.
- Develop a pipeline of new practices, products or services with Start Network members and support their adoption and scale
- Equip the Start Network platform and network members with guidance, approaches and tools on innovation and adaptive management practices

In addition, Start Network worked to establish its finance and operational functions, specifically focusing on the areas below. All objectives in these areas were met in 2020.

4. Organisational Independence Objectives

- Ensure all policies, processes and procedures required to comply as an independent charity are in place per Charity commission and Companies house.
- Ensure that Start Network is compliant with DFID guidance on enhanced Due Diligence and safeguarding
- Ensure that annual budget plans are produced and approved for both the Start Network overall and the platform.
- Ensure that a growth-oriented business plan is produced and approved for the period 2020-2022.
- Build own capability to receive direct donor funding and determine hosting principles including expansion of existing grant custodian portfolio.

Overview of Our Performance in 2020

In our 10th anniversary year and in the context of shifting funding and the COVID-19 pandemic, we are immensely proud of the achievements across our strategic and enabling objectives. Our ambition for diversifying our membership has not wavered. We have increased our membership to 55 of which 29% are national or local NGOs

Our emergency funds continue to be the focus of our work and with our grant custodian, we have awarded £35 million in emergency funds to our members reaching 13.4 million people across six continents.

We also adapted how we work, for example we hosted our first virtual assembly and annual general meeting with 350 registered participants which dramatically increased member access. Our team has grown by almost one-third, focusing on equity, diversity and inclusion in our hiring.

We are speaking openly about difficult issues, such as racism and colonialism with increased commitment to staff wellbeing.

Please refer below for a summary and to our annual review for more information.

Snapshot Key Performance Indicators

The business plan outlines key performance indicators across the three years for our strategic and enabling objectives. The following is a snapshot of our performance in 2020.

KEY PERFORMANCE INDICATOR		END 2020 (Red, Amber, Green Rating)	TARGET 2020
1	Localisation Enable local organisations via hubs to access funding directly	Local organisation in DRC triggered their first alert to the Start Fund. 8 COVID-19 grants were awarded to local organisations. Guatemala hub secured funding via Start Network partnership with Elhra, an element of which will be sub granted to community innovators	2 funding programmes accessible to local organisations
2	Collective Innovation Support innovation across the global network	Innovation Team supported hubs in DRC, Guatemala, India to design community led innovation programmes	2 hubs have innovation programmes
3	New Financing Drive the development and use of predictable/ early action financing approaches and products in crisis countries	Members in Pakistan built a multi-hazard disaster risk financing system and co-developed a heatwave monitoring tool. Insurance products as part of risk financing initiatives now in operation in Senegal	Risk financing products in operation in 2-3 hubs
4	Organisational independence Start Network is approved going concern	Start Network charity is approved as going concern	Going concern approved
5	Membership engagement Members actively engage in Start Fund decision making globally (qualifying)	76% of qualifying members participated in Start Fund decision making globally	60% participation
6	Evidence and Learning Produce 10-year impact Report	Impact Report complete and publicised	Impact Report complete
7	Fundraising Number of new grants secured	14	12

Highlighting Strategic Objectives

Localisation – Locally Led Action

The humanitarian system's current concentration of power, influence and resources within the Global North has led to the exclusion and disempowerment of local and national actors, organisations which are deeply rooted in the communities that they support, and which are responsible for the vast majority of humanitarian responses. Over the years, local leaders have sparked a global movement towards a more locally led humanitarian system, and this shift is at the centre of Start Network's vision for change. By becoming a diverse and locally-led network of networks, we can be part of driving this movement towards locally-led humanitarian action through modelling an alternative approach that puts local leadership at the heart of everything we do.

In March 2020 we began actively incubating five hubs. Hubs are locally-led collaborations between a diverse group of change makers: local, national and International NGOs, as well as leaders from the academic and private sector. Each hub designs and owns their local initiatives, membership and identity. Together, these locally-led and independently governed hubs will form a globally connected network that will bring decisions closer to the frontline of crises, generating solutions that are locally appropriate and fostering efficiency, innovation and shared learning to enable more appropriate humanitarian responses.

During this incubation phase, the hubs developed their visions for change and articulated their unique value offer within their humanitarian contexts.

As part of our commitment to enable access to local organisations directly, we supported new members through a range of services, including dedicated funding. For example, in response to the COVID-19 pandemic, we ring fenced funds for new members. 8 of the new members accessed this fund to cover critical responses in India, DRC and Pakistan.

Collective Innovation and Learning

Traditional humanitarian programmes often fail to recognise that communities affected by and at risk of crises are best placed to solve their own problems, and determine how to deliver programmes even better. Start Network aims to address this by supporting an adaptive, locally-led culture of learning and innovation across our membership. We also need to recognise that the transition to a locally led humanitarian system requires a major systems innovation in itself and to do this will need a systems thinking approach, using complex systems tools to help us support the change...This includes embedding community-led innovation design into our programming and testing radically new systems and structures. This transitional way of working will lead to a humanitarian system that is locally-led, relevant, flexible, and context-specific in its approaches and behaviours.

In 2020 we worked with hubs and members to facilitate local problem definition and develop appropriate local solutions by people affected by crisis. We supported them with the skills, finances, mentorship, and space needed to change humanitarian action. Three hubs were supported to build community-led innovation programmes below, nine teams and projects were supported with coaching, technical support and funding opportunities.

Internally, we also laid the groundwork for developing an agile organisation mindset that is responsive to feedback.

Highlighting Enabling Initiatives

Critical to the delivery of our strategic priorities are the enabling initiatives and activities that facilitate and drive the Start Network's programmes and work. Like our priority areas, these enablers are interdependent and mutually reinforcing supporting all areas of our ambition.

Member Engagement - Annual Assembly

A key event in our annual calendar and a focal point for member engagement is our annual Assembly which took place over four days in October 2020. The annual Assembly brings the whole network together to learn about the progress that has been made across our initiatives; resolve challenges to help us advance on our work; and make key decisions through the Annual General Meeting (AGM).

Driven by the ambition to widen accessibility of the Assembly to our members and limited by COVID-19, this was the year of our first virtual Assembly, with 90% of our members attending. This format allowed us to see how we might future-proof the Assembly as the network grows and decentralises.

Localisation featured heavily in the sessions. We discussed how power could be shifted in the network through a re-design of our governance structure. Tensions surfaced, around current debates around systemic racism, and the decolonisation of aid. Responding to members, Start Network committed to launching a strategy refresh focusing on accelerating localisation; and developing a decolonisation framework for our programmes in 2021.

During our AGM, the members reviewed Start's first annual report as an independent organisation and voted to admit five new local and international members into the network.

Due Diligence Framework

Local actors play a critical role in humanitarian action. However, stringent and onerous due diligence requirements act as a barrier so that many smaller organisations cannot pass the onerous vetting systems. In addition, the current way that due diligence is done in the humanitarian sector is inefficient and duplicative, often requiring tremendous amounts of human and financial resources.

Start Network has developed a tiered due diligence framework to enable more local organisations to become members of the network and access funds. Instead of the traditional pass-fail model, our tiered framework enables organisations to pass at different tiers. Members gain access to varying portfolios of Start Network products and services, depending on the tier they have passed at. We also aim to make the framework 'passportable', so it is recognised by international and local actors alike.

The framework, developed in partnership with TechSoup, was piloted between Q4 of 2019 and Q2 of 2020. As part of the pilot twelve local and national organisations from the Democratic Republic of the Congo, India and Pakistan successfully joined the network at the end of 2019 and were fully inducted in 2020. A further five organisations went through the process in Q4 of 2020 (one local organisation in Guatemala, one regional organisation in the Pacific, and 3 international NGOs).

Advocacy

2020 was an exciting year for Start Network's advocacy efforts. Our newly established advocacy team officially began to advocate for the change we want to see in the humanitarian sector.

We engaged our local, national, and international members and hubs to understand how we envision our influencing role across the sector. With our stakeholders we co-developed our advocacy strategy, which was agreed by the Board in December 2020.

Financial review

Start Networks income in 2020 was £3,543,000 compared to £4,476,000 in 2019. This is a decrease of 21% but it should be noted that in 2019 £1,411,000 of income was related to the transfer of assets from SCUK as part of the spin off to independence process. If this amount is then deducted effectively the income has increased by 14% in 2020.

Income from Donations & Legacies.

Restricted Funds

In 2020 Start Network recognised a total of £997,000 of grant income to support the work of the Start Network Charity. More specifically, these funds were for activities relating to communications, network development, resource mobilisation and operation staff costs. Included in this amount, we also received £508,000 specifically for the Community Led Innovation programme (CLIP), a joint innovation programme funded by the Foreign and Commonwealth Development Office in partnership with Elrha.

Unrestricted Funds

Start Network also received a total of £2,017,000 in unrestricted funding. £917,000 was related to indirect cost recovery (ICR), which is paid on all grant by donors and is split between Start and SCUK as grant custodian. These funds can be used at the discretion of the senior management team to cover overheads and other indirect or operational costs. We also received £1,100,000 funding from the Dutch government, which has supported the development of the hub network, our innovation programmes as well as the continued development of Start Network as an independent charity.

Income from Charitable Activities

Start Network received £471,000 in membership fees in 2020 and a contribution of £62,000 from SCUK as a rent contribution. Start Network hosts staff employed by SCUK, who manage Start Programmes. Both streams of funding are used to cover Start Network core and business as usual activities.

Analysis of Expenditure

Expenditure in 2020 was less than expected mainly due to the COVID-19 pandemic and the subsequent requirement for us to re-focus our activities.

Our total expenditure 2020 was £2,287,000 of which £240,000 was allocated to resource mobilisation. The remaining £2,047,000 was split with £1,356,000 being allocated as direct costs - including staffing - and £100,000 of programme disbursements. £691,000 was allocated to support costs such as HR costs and rent.

Summary of Financial Performance

Despite a difficult year that was unprecedented, caused by the Covid-19 pandemic, Start Network had a positive financial result. We ended the year with total funds of £4,189,000, of which we have positioned £1,600,000 as reserves to support our financial viability.

We have refreshed our budget and our associated plans in 2021 to ensure we are able to expediate some of our work in the coming two years whilst keeping close management of our financial position.

Significant Events affecting our Financial Position

Aside from COVID-19, one of the significant events in 2020 was the merger of the Foreign and Commonwealth Office (FCO) and the Department for International Development (DFID) to form the Foreign & Commonwealth Development office (FCDO). At the Finance and Audit Committee in August 2020, we considered the impact of this merger on future grants to Start Network and plotted scenarios that demonstrated the impact on our budgets.

Our approach is always to ensure that we are focusing on the impact to the organisations 18 months into the future to ensure we have sufficient time to adapt our financial plans if situations change

Fundraising Policy and Principles

The assurance of adequate and sustainable funding is fundamental to our success. We would not be able to achieve our aims without the generosity and support of our funders, who not only sustain our initiatives financially but buy into our ambition to work differently.

Start Network does not carry out any fundraising activities directly with individuals and all fundraising is connected to institutional and corporate fundraising. We assess every funding opportunity according to Start Network's ethical principles.

- The donor is not involved in harmful activities and can demonstrate this
- Acceptance of funding is unlikely to cause reputational damage to the Start Network;
- Acceptance of funding will not result in the perception that the Start Network has been instrumentalised by that donor in pursuing a specific policy or course of action;
- The donation is received without undue pre-conditions (e.g. geographical or political exclusions);
- Acceptance of funding will not impact on the Start Network's operational independence in any way;
- The donation will include a reasonable contribution towards the Start Network's operating costs or show evidence of a future long-term commitment and financial contribution

- If applicable, the donation or partnership should bring new skills that further the Start Network's objectives

Principal Funding

Start Network works in partnership with a range of donors from around the world who are attracted to our vision for a transformed humanitarian system.

While some donors have been with us since the beginning of our ten-year journey, others have joined us more recently as the range of our work has expanded. Start Network's innovative financing, particularly in early action, and the expansion of the network into local hubs, have offered new opportunities to more specialised donors such as the German Federal Foreign Office, KFW.

Start Fund COVID-19 launched in April 2020, following an intensive consultation with the Start Network members and donors on the humanitarian implications of COVID-19 in low-income countries. The fund provided rapid funding for small to medium responses at the local level, neglected or underfunded aspects of the broader COVID-19 response, and for early and anticipatory humanitarian action needed before the virus spread to vulnerable communities. Significantly, the quick launch of Start Fund COVID-19 enabled the global Start Fund to continue responding to crises that would otherwise have been overlooked. With seed funding from the IKEA Foundation, and further support from UK Aid, Jersey Overseas Aid, German Federal Foreign Office, Avaaz, and private donors, the fund was met with unprecedented demand. Over the nine months that the fund was operational, 59 projects were funded across 31 countries

To support our organisational independence priority, we would also like to thank the Ministry of Foreign Trade and Development Cooperation in the Netherlands for their continued support and the IKEA Foundation for the new multi-year grant to start in 2021.

Going concern

The Trustees of the Start Network have reviewed its financial position, taking into account the budget for 2021 -2022 presented by management, the scenarios developed, the charity's current levels of reserves and cash and concluded that the charity has sufficient access to resources to remain in operational for at least the next 12 months from the date of this report.

Thus, the Trustees of Start Network continue to adopt the going concern basis of accounting in preparing the annual financial statements. They have also considered the ongoing Covid-19 pandemic as well as the global financial impact as part of the Going Concern review. They have concluded that there are no specific risks which affect the charity's ability to continue over the next 12 months from the date of approving this report.

They have considered:

- cash position and a series of cash flow projections
- scenarios that consider potential changes to donor funding
- sources of funding and liquidity available

- expenditure controls and future commitments
- government support schemes
- protecting the key assets and sustaining our charitable services

Reserves Policy

Start Network has a reserves policy that is set and approved by the board of trustees on at least an annual basis. The policy sets out the why we hold general reserves which is to provide cover for unexpected changes in income and expense, allowing us to continue key activities in the event of:

- a temporary loss of income, e.g.: a short-term deficit in cash budget
- a permanent fall in income, giving time to adjust our cost base or adjust our business model
- incurring a one-off cost such as an expenditure in our grant portfolio that has not been covered by a donor and/or other eligible income streams
- covering unforeseen day-to-day operational costs, e.g.: employing temporary staff to cover a long- term absence.

The reserve level set by the board in the prior year financial statements was £800k and was set to enable the organisation to cover all legal obligations for a four-month period in case of financial difficulties.

During 2020 a revised approach was considered and focused on three key areas

- Legal Obligations
- Strategic Obligations
- Risk Based Obligations

The intention of considering a change to the reserves level at the end of 2020 was to allow time for sufficient review to ensure that the approach was appropriate to address the needs of the growing organisation and to ensure that a new reserves levels could be afforded.

At the end of 2020, a reserve target of £ 1.6 million was set and achieved and a new policy in support approved in early 2021.

It is recognised that due to the complexities and limitations that the Covid-19 pandemic created in 2020, Start Network currently has free reserves more than its requirements.

At the end of 2020 the level of free reserves held was £4,189,000 against a revised target of £1,600,000. This excess has been considered, reviewed and a new budget and spend plan has been set for 2021 and 2022 that seeks to reduce the excess in reserves by the end of 2022.

The reserves level of the organisation will be reviewed every 6 months on an ongoing basis to assure the sustainability of the organisation and prevent further increases in the free reserves balance.

Principal Risks and Uncertainties

The Start Network views risk management as an integral part of strategic and operational planning, management, decision-making and learning. We consider ourselves to be risk aware, but not risk averse. We identify and manage risks that may prevent us from achieving our objectives by ensuring that there are effective and adequate risk management and internal control systems in place to address the key risks to which the network may be exposed.

The Trustees discharge this responsibility through board meetings and reviews of the effectiveness of Start Network's risk management framework, designed to support informed decision-making. The systems of internal control are intended to appropriately manage rather than eliminate risks. They give reasonable rather than absolute assurance and provide for a consistent approach to identifying, assessing and dealing with key risks.

Existing processes in place regarding risk management comprise:

- a quarterly review by the board of the principal risks and uncertainties that Start Network faces as part of regular board reporting.
- the establishment of policies, procedures, processes and systems to mitigate those risks identified in the regular risk review;
- the implementation of procedures designed to manage any potential impact on the network, should those risks materialise.

In addition to the above, there have recently been some significant additions to the organisation, namely the introduction of the Risk and Compliance Committee and the recruitment of a Head of Risk and Compliance both of which will focus on improving the organisation's risk framework and creating an organisational culture of risk and compliance.

The following are currently considered to be our principal risks:

FRAUD: Misuse of Start Network funds or property by staff, network members or partners could result in financial loss, legal action and/or damage to our reputation.

Control Measures in Place: Clear reporting requirements, policies, and procedures for members & partners in place; grant custodian/Start Network case management roles and responsibilities agreed; Due diligence of members enables understanding of member risk re. use of funds; Dissemination of handbook to members and associated training; PEP and sanction checks.

FUNDRAISING: Failure to comply with conditions of funding etc. could result in loss of donor, disallowance or reduction in funds

Control Measures in Place: Audit processes in place; maintain good relationships with donors

SAFEGUARDING: Our staff, members, partners, or beneficiaries could suffer from sexual exploitation & abuse, bullying or harassment due to our policies and procedures being inadequate

Control Measures in Place: Policies and procedures reviewed and communicated. Training for staff and trustees in place; Safeguarding is prominent in recruitment processes;

Reporting mechanisms in place; dedicated; Safeguarding Lead and representative on the Board.

COVID 19: The continuing global pandemic could mean Start Network:

- Cannot continue business as usual (access to facilities; staff wellbeing; data breach; no overseas travel etc)
- Suffer a reduction in funding due to donor finances
- Face unprecedented demand for aid

Control Measures in Place: Continuous review of policies and procedures; all staff equipped to work from home in line with Health & Safety guidance; staff survey and risk assessments performed in advance of return to work; Working to diversify donors and avoid donor dependency; Covid fund in place.

Structure, Governance and Management

Constitution

Start Network is a company limited by guarantee and is a registered charity. It is governed by a Board of Trustees who are also the directors of the charity for the purposes of company law, and who are accountable to the Start Network members. The Board is supported by sub-committees (see diagram below), while the day-to-day running of the charity is the responsibility of the CEO and CFOO.

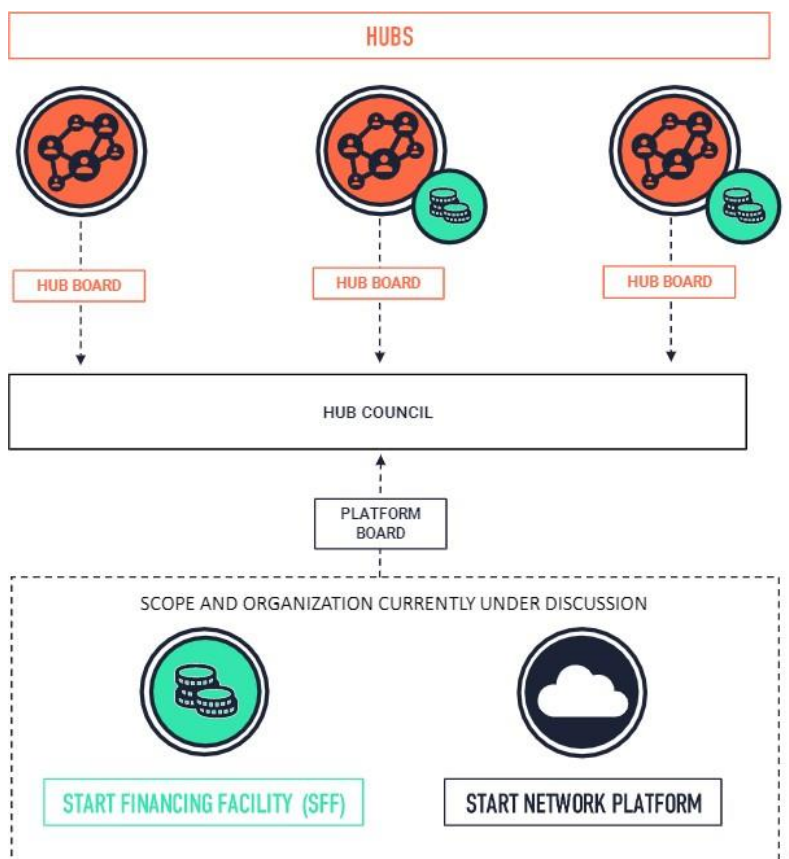
In setting the Start Network's strategic direction, the board takes the steer of the Start Network membership. Members are represented through the Assembly, which retains three key decisions:

1. admitting new members into the network
2. appointing or removing trustees
3. approving any changes to Start's Membership Policy.

Member representatives on the Assembly are nominated by each member agency and are usually CEOs or Humanitarian Directors. They are the individuals authorised to vote on AGM matters and take part in decision making on behalf of their organisations.

In 2020 we started to think about some important ways in which the organisation needs to change, for a new, decentralised network model to emerge; a model in which resources and decision making are devolved as much as possible to the local level, with Hubs as the centres of gravity.

One key aspect is our governance structure. Over a period of six months, a working group comprising representatives of the Start team, Board of Trustees and the Hubs came together to try and answer this question. A proposed governance design was shared with the Assembly towards the end of the year, envisioning a "federated" model of decision making and outlining a possible process of transition to that model between now and 2024/2025. The diagram below sets out our ambition for the 'end state' governance structure.



Methods of Appointment or Election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Board of Trustees comprises a mix of independent experts and representatives of the charity's member agencies. There are five nominated trustee seats (i.e. independent trustees) and seven elected member trustee seats (i.e. member trustees) on the Board. Four of the nominated seats, including the chair and treasurer, must be independent, while one can be assigned to either an independent or a member. Nominated trustees are selected for their expertise in areas of importance for the Start Network, and member trustees are elected by the members based on their background and skills to ensure member representation on the Board.

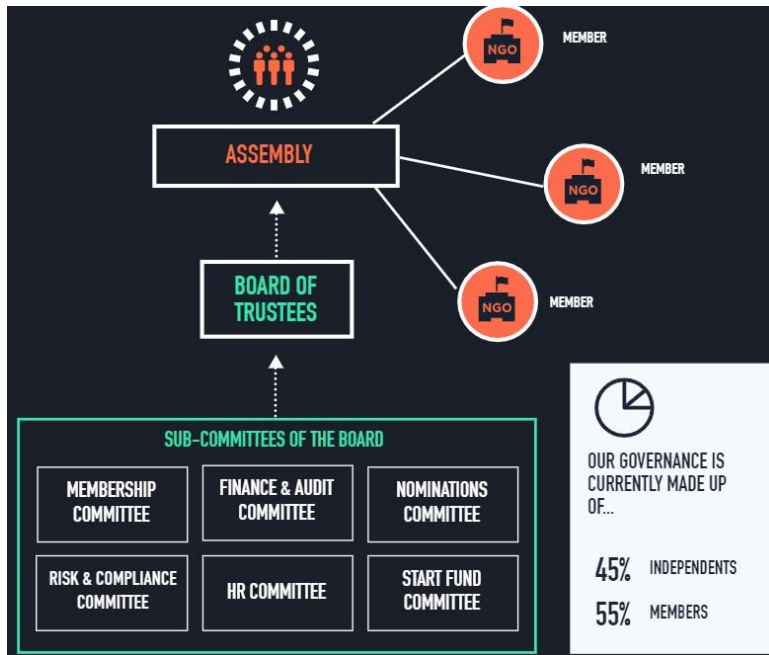
Trustee vacancy briefs are developed based on an annual skills audit facilitated by the Nominations Committee. The briefs are then advertised either within the Start Network's membership (if it is an elected trustee role) or both internally and externally if it is a nominated trustee role. Nominated trustees are interviewed by a panel of the Board and recommended to the Assembly for ratification; while elected trustee nominations are appointed directly by the Assembly.

Organisational Structure and Decision-Making Policies

The Board of Trustees sets the charity's long-term strategy and approves the annual plan. It monitors progress against objectives, and ensures that the principal risks and uncertainties

to the charity are identified and controls are in place. It is responsible for trustee and senior leadership succession planning, setting the charity’s culture and upholding the charity’s values. The board also has agreed ‘Matters that are reserved to the board’ that sets our key decisions that the board retain responsibility for. These are regularly reviewed and updated.

The Board is supported by sub-committees, while the day-to-day running of the charity is the responsibility of the CEO and CFOO who jointly report to the Chair of the Trustees.



Governance structure including sub committees

Inducting and Training Trustees

The onboarding process includes inductions with the Chair, CEO and CFOO, and with the Governance Manager (Company Secretary). Within their first two months of joining the Board, new trustees undergo formal trustee training covering the landscape of the sector (in England & Wales) and key duties and challenges for trustees, delegation and relationship with the executive, and good governance in charity context. They also receive training on key organizational policies, such as safeguarding and GDPR.

Pay Policy for Key Management Personnel

As of September 2019, the Start Network charity is jointly led by a Chief Executive Officer who is responsible for the vision, strategy and programmatic activities of the organisation and a Chief Finance & Operations Officer who is responsible for strategy, assurance, governance, finance and operations. Both key management positions report to the Chair of Trustees. The CEO and CFOO pay grades sit outside the Start Network grading scale and are reviewed by the Start Network Trustees and Remuneration Committee on an annual basis.

Related Party Relationships

The Trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses, benefits and related party transactions are disclosed in the financial statements. Trustees are required to declare all relevant interests on appointment and throughout their tenure as soon as practicably possible before a Board meeting as stated in our Conflict-of-Interest Policy.

Trustees' Indemnities

Start Network has current cover which includes claims arising from any actual or alleged wrongful act committed by the organisation and claims arising from any actual or alleged wrongful act committed by an insured person against any past, present or prospective employee or trustee including, but not limited to, unfair dismissal, failure to promote or employ and failure to furnish accurate job references.

Plans for Future Periods

In April 2021, Start Network and its members face a very different future than we expected when we launched our three-year strategy in 2019.

In 2020 Start Network engaged in a strategy refresh to accelerate our localisation aims and focus our work based on a combination of compelling internal and external factors such as Covid-19, the Black Lives Matter movement and the subsequent discussion about structural racism and embedded colonial practices in the sector, the global recession.

While the vision and mission and systems change, ambitions of the Start Network remain unchanged from our 2019 strategy, this refresh responds to the events of the past 18 months by focusing our intention and investment on the following:

- accelerating our locally-led ambitions by embedding power shifts, de-centralisation and collective action across all Start Network initiatives and programmes;
- providing internal clarity, through a revised theory of change, on what drives and shapes our reform efforts and change ambitions;
- focusing Start Network's business plan and budget on those areas that will directly deliver on our vision; and
- beginning the process of aligning our values, ethics and programmatic ambitions.

A priority for us will be a refreshed strategy taking us from 2021 to 2023 through a journey of transformation and change. During this time, we will:

- expand our 'network of networks' to at least 10 functional hubs who will take on their own membership and begin raising their own funds
- We will support this network with a robust financial services platform, the Start Financing Facility, combining the speed and reach of our member-led global Start Fund with the sophistication and sense of our risk-based financial instruments.
- We will recruit from and locate key staff in the global South.
- We will de-centralise and distribute both our governance and our decision making with the Start Network team transitioning to a secretariat and service provider to our hubs.

At the centre of all of this, our growing and diverse membership will continue to collectively inspire us and each other in the service of countries and communities in crisis.

Start Network Outcome Areas

During the next three years and as part of our Strategy Refresh, we will work toward four outcome areas to enable us to achieve its systems change ambitions articulated in our theory of change and the organisational transformation that's required to underpin it.

A Network of Networks

Start Network will catalyze a locally-led humanitarian system by enabling a diverse and locally-driven 'network of networks' that ensures equity in power and decision-making, access to resources and voice and visibility for its local members. We will achieve this by catalysing and incubating locally-led, self-governing, national and regional hubs that are supported to bring on their own national and local members. We will

- incubate and support a network of locally-led, self-governing, national and regional hubs and achieve a diverse and majority-local membership, by supporting hubs to bring on local and national members;
- decentralise and distribute governance and decision making to hubs, with the Start Network team transitioning to a secretariat and service provider role; and
- support local actors to exercise power within the humanitarian ecosystem and drive their vision for reform, working with others to address structural, political and operational challenges.

A Family of Funds

Our network of networks will be underpinned by a family of funds and financial services in order to pool investment and risk and help more communities at reduced cost. It will use this family of funds, the Start Financing Facility, to support its membership in accessing fast funds to respond to small and medium-sized crises and in putting in place pre-arranged funds and financing that can facilitate more timely, proactive or risk-informed crisis action. It will do so while ensuring these funds are increasingly accessible to the local and national actors joining the network. We will

- Support inclusive locally-led structures, to own, develop and implement financing strategies and systems in their contexts to better serve the needs of populations affected by and at-risk of crises.
- Grow and improve our flagship global Start Fund, and support the growth of national funds, such as Start Fund Bangladesh and others, to respond to small to medium scale crises that are often overlooked by humanitarian donors.
- Activating the Start Financing Facility as a way of connecting learning and a range of funds and financing mechanisms, that are timely, proactive, accessible to local actors, and accountable to the membership on behalf of the populations that they serve.
- Influence donors and develop capacity across the network to help secure flexible multi-year funds that can support these instruments in being accessible to all of our members and in meeting the identified needs of our members.

A Culture of Innovation and Learning

Start Network will embody and promote an ethic and culture of constant and continuous evolution, experimentation, peer learning and iteration. We will do this by aggregating knowledge, expertise and lived experience, building and communicating a robust body of evidence and incentivising and informing innovative, contextual humanitarian action that supports more sustainable solutions for crisis communities. We will:

- Develop a platform-based evidence, learning and monitoring framework, based on the theory of change, that drives organisational decision making.
- Invest resources in hubs and members to enable collective problem solving for the development of durable, locally-led solutions to locally prioritised problems.
- Develop an agile organisation mindset and expertise that is responsive to data and feedback and is iterative, with a bias to reflective action-based learning.

Organisational Transformation

Start Network will achieve the outcomes above through a programme of organisational transformation that will drive our transition to becoming a globally dispersed team, shift our operating model from programme delivery to service provider to our hubs, and build our digital architecture, infrastructure and capabilities in support of the network. We will:

- Create a culture of inclusion by ensuring that the Start Network team composition, decision-making structures and ways of working promote equity, diversity and inclusion based on principles of anti-racism, anti-colonialism and non-discrimination.
- Understand and invest in the development of operating models (locations, functions, skills, systems) for Hubs and the platform to allow Start Network to transition to a platform-based service provider.
- Digitally transform the organisation (embedding digital technology, creating digitally enabled processes, and building a digital culture) to create an efficient, agile and transparent service provider model.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the Charity 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 year. 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 Charity 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 judgments 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditor

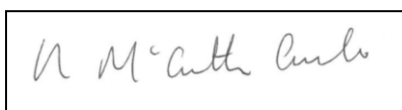
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Crowe U.K. LLP, has indicated its willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

A rectangular box containing a handwritten signature in cursive script, which appears to read "N. Gumbo".

Noreen Gumbo

Vice Chair

31 July 2021

START NETWORK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK

Opinion

We have audited the financial statements of Start Network (the 'charitable company') for the year ended 31 December 2020 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 2020 and of 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 Auditor's 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.

START NETWORK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK (CONTINUED)

Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 directors' report included within 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 and proper accounting records have not been kept; 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.

START NETWORK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START 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.

Auditor's 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 Auditor's 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

START NETWORK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK (CONTINUED)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition and override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

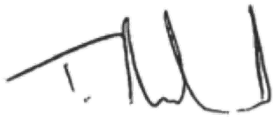
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

START NETWORK
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF START NETWORK (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, 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 members those matters we are required to state to them in an Auditor's 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor

for and on behalf of
Crowe U.K. LLP
London

Statutory Auditor

Date: 2 August 2021

START NETWORK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Income from:					
Donations and legacies	3	997	2,017	3,014	3,830
Charitable activities	4	62	467	529	646
Total income		1,059	2,484	3,543	4,476
Expenditure on:					
Raising funds	5	-	240	240	76
Charitable activities	6	590	1,457	2,047	1,467
Total expenditure		590	1,697	2,287	1,543
Net income		469	787	1,256	2,933
Net movement in funds		469	787	1,256	2,933
Reconciliation of funds:					
Total funds brought forward		-	2,933	2,933	-
Net movement in funds		469	787	1,256	2,933
Total funds carried forward		469	3,720	4,189	2,933

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 32 to 47 form part of these financial statements.

START NETWORK
(A company limited by guarantee)
REGISTERED NUMBER: 09286835

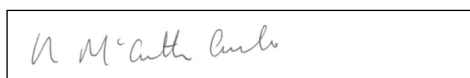
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £000	2019 £000
Current assets			
Debtors	11	695	135
Cash at bank and in hand		4,082	3,095
		<u>4,777</u>	<u>3,230</u>
Creditors: amounts falling due within one year	12	(588)	(297)
		<u>4,189</u>	<u>2,933</u>
Net current assets		4,189	2,933
Total net assets		4,189	2,933
Charity funds			
Restricted funds	13	469	-
Unrestricted funds	13	3,720	2,933
		<u>4,189</u>	<u>2,933</u>
Total funds		4,189	2,933

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:



Noreen Gumbo

Trustee

Date: 31.7.2021

The notes on pages 32 to 47 form part of these financial statements.

START NETWORK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	<i>2019</i>
	£000	<i>£000</i>
Cash flows from operating activities		
Net cash used in operating activities	987	<i>3,095</i>
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	987	3,095
Cash and cash equivalents at the beginning of the year	3,095	<i>-</i>
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	4,082	<i>3,095</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 32 to 47 form part of these financial statements

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

	2020	<i>2019</i>
	£000	<i>£000</i>
Net income for the period (as per Statement of Financial Activities)	1,256	<i>2,933</i>
	<hr/>	<hr/>
Adjustments for:		
Increase in debtors	(560)	<i>(135)</i>
Increase in creditors	291	<i>297</i>
	<hr/>	<hr/>
Net cash provided by operating activities	987	<i>3,095</i>
	<hr/> <hr/>	<hr/> <hr/>

Analysis of cash and cash equivalents

	2020	<i>2019</i>
	£000	<i>£000</i>
Cash in hand	4,082	<i>3,095</i>
	<hr/> <hr/>	<hr/> <hr/>

START NETWORK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Start Network is a private, limited by guarantee, company (registered number 09286835) which is incorporated in England and domiciled in the UK. The address of the registered office is Wework Aviation House, 125 Kingsway, London, United Kingdom, WC2B 6NH.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start 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 Going concern

The Trustees of the Start Network have reviewed its financial position, taking into account the budget for 2021 - 2022 presented by management, the scenarios developed, the Charity's current levels of reserves and cash and concluded that the Charity has sufficient access to resources to remain in operational for at least the next 12 months from the date of this report.

Thus, the Trustees of the Start Network continue to adopt the going concern basis of accounting in preparing the annual financial statements. The Trustees have also considered the ongoing Covid-19 pandemic as well as the global financial impact as part of the Going Concern review and concluded that there are no specific risks which affect the charity's ability to continue over the next 12 months from the date of approving the Annual Report.

The Trustees have considered:

- cash position and a series of cash flow projections
- scenarios that consider potential changes to donor funding
- sources of funding and liquidity available
- expenditure controls and future commitments
- government support schemes
- protecting the key assets and sustaining our charitable services

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

START NETWORK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 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 grant are allocated directly to that activity. Shared costs and support costs which are not attributable to a single grant are apportioned between those grants on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

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 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 Charity 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.

START NETWORK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.8 Financial instruments

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

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity 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 Charity 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 Charity 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.

START NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Grants				
DFID	220	-	220	253
ICR	-	917	917	316
Dutch MFA	-	1,100	1,100	-
IKEA Start Fund	130	-	130	55
ARC Replica	86	-	86	-
DFID Innovation	508	-	508	-
Other grants	53	-	53	58
Total Grants	997	2,017	3,014	682
IKEA Grant Income	-	-	-	1,737
Fair value of assets and liabilities donated from SCUK	-	-	-	1,411
Total 2020	997	2,017	3,014	3,830
<i>Total 2019</i>	<i>366</i>	<i>3,464</i>	<i>3,830</i>	

Fair value of assets and liabilities donated from SCUK: Due to the spin off process into an independent organisation, it was agreed that SCUK would transfer Start assets, liabilities and activities to Start Network on 1st May 2019. This included £1.4m outstanding cash made up of prior years' membership fees and indirect cost recovery. Following the entitlement principle set out in our income recognition policy in note 2.3 to the accounts, this income was recognised in full in 2019.

START NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Income from charitable activities

	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Membership Income	-	471	471	503
Contribution to rent from SCUK	62	-	62	70
Costs recharged to third parties	-	(4)	(4)	73
Total 2020	<u>62</u>	<u>467</u>	<u>529</u>	<u>646</u>
<i>Total 2019</i>	<u>-</u>	<u>646</u>	<u>646</u>	

5. Expenditure on raising funds

Resource mobilisation costs

	Unrestricted funds 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Wages and salaries	128	128	67
Social security costs	13	13	6
Contribution to defined contribution pension schemes	6	6	3
Other direct costs	8	8	-
Support costs	<u>85</u>	<u>85</u>	<u>-</u>
Total 2020	<u>240</u>	<u>240</u>	<u>76</u>
<i>Total 2019</i>	<u>76</u>	<u>76</u>	

START NETWORK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Charitable activities	590	1,457	2,047	1,467
Resource mobilisation	-	240	240	76
Total 2020	590	1,697	2,287	1,543
<i>Total 2019</i>	<i>366</i>	<i>1,177</i>	<i>1,543</i>	

7. Analysis of expenditure by activities

	Direct costs 2020 £000	Support costs 2020 £000	Total funds 2020 £000	<i>Total funds 2019 £000</i>
Charitable activities	1,356	691	2,047	1,467
Resource mobilisation	155	85	240	76
Total 2020	1,511	776	2,287	1,543
<i>Total 2019</i>	<i>1,043</i>	<i>500</i>	<i>1,543</i>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities (continued)

Analysis of direct costs of charitable activities

	Charitable activities 2020 £000	<i>Charitable activities 2019 £000</i>
Staff costs	944	445
Consultancy & Professional Fees	239	321
Communications and Marketing	28	20
Legal Fees	35	101
Travel	10	80
Programme Disbursements	100	-
Total 2020	1,356	967
<i>Total 2019</i>	<i>967</i>	

START NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	2020	<i>2019</i>
	£000	<i>£000</i>
Staff costs	358	223
Rent and utilities	171	96
Internet services	27	7
HR Supplier	33	15
Finance	9	27
Finance and IS setup costs	30	39
Recruitment	39	8
Training	16	28
IT costs	47	14
Events	34	10
Insurance	25	13
Programme disbursements	-	7
Other overheads	(3)	7
Foreign exchange loss/(gain)	(10)	6
Total 2020	776	<i>500</i>

Total 2019

8. Auditor's remuneration

	2020	<i>2019</i>
	£000	<i>£000</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	21	<i>19</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Staff costs

	2020	<i>2019</i>
	£000	<i>£000</i>
Wages and salaries	1,284	<i>676</i>
Social security costs	106	<i>47</i>
Contribution to defined contribution pension schemes	59	<i>21</i>
	1,449	<i>744</i>

There are no redundancy payments or costs in the year to 31 December 2020 (2019: £8k relating to 1 member of staff. All amounts were paid before 31 December 2019).

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

	2020	<i>2019</i>
	No.	<i>No.</i>
Executive	2	<i>2</i>
Finance & Operations	10	<i>10</i>
Communications	6	<i>2</i>
Evidence	5	<i>1</i>
Innovation	3	<i>1</i>
Network Development & Member Engagement	4	<i>3</i>
Resource Mobilisation	4	<i>3</i>
	34	<i>22</i>

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

	2020	<i>2019</i>
	No.	<i>No.</i>
In the band £60,001 - £70,000	1	<i>-</i>
In the band £70,001 - £80,000	1	<i>-</i>
In the band £80,001 - £90,000	1	<i>-</i>

Key management personnel consisted of 3 posts including members of the current leadership team and their predecessors in post during the spin off from SCUUK, total key management personnel remuneration in the year was £261,101 (2019: £179,708).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses were reimbursed or paid directly to 3 Trustees (2019 - to 6 Trustees) broken down as follows:

	2020 £	2019 £
Travel	1,962	11,399
Training	380	-
	<u>2,342</u>	<u>11,399</u>

11. Debtors

	2020 £000	2019 £000
Trade debtors	92	33
Prepayments and accrued income	603	102
	<u>695</u>	<u>135</u>

12. Creditors: Amounts falling due within one year

	2020 £000	2019 £000
Trade creditors	229	125
Other taxation and social security	67	33
Other creditors	11	7
Accruals and deferred income	281	132
	<u>588</u>	<u>297</u>

	2020 £000	2019 £000
Deferred income at 1 January 2020	71	-
Resources deferred during the year	172	71
Amounts released from previous periods	(71)	-
	<u>172</u>	<u>71</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. Statement of funds

Current year

	Balance at 1 January 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2020 £000
Unrestricted funds					
General Funds - all funds	2,238	2,484	(1,697)	695	3,720
IKEA	695	-	-	(695)	-
	<u>2,933</u>	<u>2,484</u>	<u>(1,697)</u>	<u>-</u>	<u>3,720</u>
Restricted funds					
DFID	-	282	(250)	-	32
IKEA Start Fund	-	130	(130)	-	-
ARC Replica	-	86	(86)	-	-
DFID Innovation	-	508	(79)	-	429
Other restricted funds	-	53	(45)	-	8
	<u>-</u>	<u>1,059</u>	<u>(590)</u>	<u>-</u>	<u>469</u>
Total of funds	<u><u>2,933</u></u>	<u><u>3,543</u></u>	<u><u>(2,287)</u></u>	<u><u>-</u></u>	<u><u>4,189</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds (continued)

Restricted funds

DFID & IKEA (START FUND)

Funds dedicated to the Start Fund.

Start Fund is an effective humanitarian funding mechanism. It is a pooled fund that offers donors and the international community characteristics that are uniquely available from a network of civil society organisations: speed, agility, resilience, innovation and local relevance.

DFID Innovation - ELRHA

These funds are dedicated to a community-led innovation partnership programme (CLIP) aims to support the emergence and development of locally and community driven solutions to humanitarian problems identified by people affected by crisis. The CLIP is a three-year programme (2020-2023) which will see partners across DRC and Guatemala designing and setting up community innovation programmes that will provide technical support to local community innovators.

ARC Replica

Funds dedicated to African Risk Capacity (ARC) which is a pioneering initiative working with African Governments to transform climate risk management across Sub-Saharan Africa. ARC Sets standards for disaster risk management by providing early warning systems, contingency planning and climate finance across the continent. It aims to improve the predictability and speed at which responses to natural disasters are implemented, through proactive risk management. Participating African Governments pay premiums to receive pay-outs for early responses for pre-agreed contingency plans.

START NETWORK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£000</i>	<i>£000</i>	<i>31</i>
			<i>December</i>
			<i>2019</i>
			<i>£000</i>
Unrestricted funds			
General Funds - all funds	2,373	(135)	2,238
IKEA	1,737	(1,042)	695
	<u>4,110</u>	<u>(1,177)</u>	<u>2,933</u>
Restricted funds			
DFID	253	(253)	-
IKEA Start Fund	55	(55)	-
Other restricted funds	58	(58)	-
	<u>366</u>	<u>(366)</u>	<u>-</u>
Total of funds	<u><u>4,476</u></u>	<u><u>(1,543)</u></u>	<u><u>2,933</u></u>

START NETWORK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Summary of funds

Current year

	Balance at 1 January 2020 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 December 2020 £000
General funds	2,933	2,484	(1,697)	-	3,720
Restricted funds	-	1,059	(590)	-	469
	<u>2,933</u>	<u>3,543</u>	<u>(2,287)</u>	<u>-</u>	<u>4,189</u>

Summary of funds - prior year

	<i>Income £000</i>	<i>Expenditure £000</i>	<i>Balance at 31 December 2019 £000</i>
General funds	4,110	(1,177)	2,933
Restricted funds	366	(366)	-
	<u>4,476</u>	<u>(1,543)</u>	<u>2,933</u>

15. Analysis of net assets between funds

Current year

	Restricted funds 2020 £000	Unrestricted funds 2020 £000	Total funds 2020 £000
Current assets	526	4,251	4,777
Creditors due within one year	(57)	(531)	(588)
Total	<u>469</u>	<u>3,720</u>	<u>4,189</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Analysis of net assets between funds (continued)

Prior period

	<i>Unrestricted funds 2019 £000</i>	<i>Total funds 2019 £000</i>
Current assets	3,230	3,230
Creditors due within one year	(297)	(297)
Total	2,933	2,933

16. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £59k (2019: £21k), £11k (2019: £7k) was payable to the fund at the balance sheet date and was included in other creditors.

17. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £000	2019 £000
Not later than 1 year	46	145

18. Related party transactions

During the year there were no transactions with related parties to disclose.

19. Analysis of changes in net debt

	At 1 January 2020 £000	Cash flows £000	At 31 December 2020 £000
Cash at bank and in hand	3,095	987	4,082
	3,095	987	4,082

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

20. Comparative Statement of Financial Activities

	Restricted funds 2019 £000	Unrestricted funds 2019 £000	Total funds 2019 £000	<i>Total funds 2018 £000</i>
Income from:				
Donations and legacies	366	3,464	3,830	-
Charitable activities	-	646	646	-
Total income	366	4,110	4,476	-
Expenditure on:				
Charitable activities	366	1,177	1,543	-
Total expenditure	366	1,177	1,543	-
Net movement in funds	-	2,933	2,933	-
Reconciliation of funds:				
Net movement in funds	-	2,933	2,933	-
Total funds carried forward	-	2,933	2,933	-