

Charity Registration No. 1115156

Company Registration No. 04889844 (England and Wales)

EMERGENCY NUTRITION NETWORK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2019

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EMERGENCY NUTRITION NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V M Lack Dr B E Laurence M McGrath N R P Milway J Shoham A Taylor
Secretary	M McGrath
Charity number	1115156
Company number	04889844
Registered office	32 Leopold Street Oxford Oxfordshire OX4 1TW
Auditor	Richardsons 30 Upper High Street Thame Oxfordshire OX9 3EZ
Bankers	Ecology Building Society 7 Belton Road Silsden Keighley BD20 0EE Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

EMERGENCY NUTRITION NETWORK

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EMERGENCY NUTRITION NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2019

The trustees present their report and accounts for the year ended 31 January 2019 for the Emergency Nutrition Network (ENN).

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the ENN's Memorandum and Articles, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

ENN was set up in 1996 to improve practices and strengthen the institutional memory of agencies involved in the emergency food and nutrition sectors. ENN is governed by a board of trustees and steered by four technical directors and its operations are supported by teams in Oxford and London. A strong global network of associates extends ENN's capacity to implement a wide range of projects while keeping overhead costs to a minimum. ENN partners with and/or is financially supported by many bilateral (government) agencies, United Nations (UN) agencies and non-governmental organisations (NGOs) and works closely with academic institutions and expert individuals.

ENN's purpose is to strengthen the evidence regarding effective nutrition interventions and to use this evidence to inform policy and programming. ENN does this by enabling nutrition networking and learning amongst practitioners, policy makers and researchers to build the evidence base for nutrition programming. More specifically, ENN captures and exchanges experiences of practitioners through regular, established publications and online technical forum; undertakes research and reviews where evidence is weak, brokers technical discussion where agreement is lacking, and supports global level leadership and stewardship in nutrition. ENN's focus is communities in crisis and where under-nutrition is a chronic problem. ENN's work is guided by what practitioners need to work effectively.

Four strategic objectives underpin ENN's purpose:

Objective 1: To support the identification, dissemination and application of positive developments in nutrition related practice in different contexts through publication, networks and forums.

Objective 2: To identify, instigate, implement and publish operations research and technical and systems reviews in order to strengthen the evidence base for policy making, resource allocation and programming.

Objective 3: To facilitate inter-agency cooperation, discussion and agreement on key technical areas.

Objective 4: To seek to more effectively represent the needs of practitioners in global leadership and stewardship fora.

These objectives are reflected in ENN's strategy.

EMERGENCY NUTRITION NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

Summary

This has been a very busy year for ENN, balancing the delivery of complex technical projects and concerted fundraising efforts with ensuring the effective and efficient operation of the charity. This year has also seen increased scrutiny from donors around accountability, transparency and value for money.

Despite this increasingly challenging environment, we have continued to deliver very high quality, high profile work through many of our projects. We have been influencing, advocating and leading on a number of important fronts as well as seeing our work highlighted in key peer review journals, at regional and global meetings and through our extensive network.

We have also enjoyed significant fundraising success, securing large grants from OFDA and Irish Aid as well as a number of smaller grants with UNICEF and the Eleanor Crook Foundation (ECF) that we hope will be the start of long and fruitful relationships.

Our main challenge this year was managing the operation and administration of the charity with no dedicated role to fulfil this function. This was compounded by the resignation of our Senior Finance Manager in late 2018. However, recruitment has started for an Operations and Finance Director and we aim to have someone in post by the spring.

All in all, 2019 is looking to be a very positive, productive year for ENN.

Funding Update

As mentioned in the summary, the effort put in over the year to increase funding paid off on a number of fronts:

- Irish Aid funding for 2018 was received in June. Irish Aid and ENN signed a memorandum of understanding covering three years (2019-2022) and provisionally committed to fund ENN up to EUR 450,000 per year. 2019 funding expected in the coming months.
- Scaling Up Nutrition Knowledge Management (SUN KM) funding continues to mid-2020.
- Funding from DFID via the MQSUN+ mechanism was secured for Phase 2 of the Wasting prevention work as well as for additional work on the Humanitarian and Development Nexus (HDN).
- OFDA funding for Infant Feeding in Emergencies (IFE) and Wasting Stunting (WAST) was secured in September 2018. This includes over \$800k for a Wasting Stunting study over 30 months.
- ENN also secured three Programme Cooperation Agreements (PCAs) with UNICEF: one for the creation and dissemination of a South Asia NEX Edition on maternal nutrition; one to provide the first year of knowledge management support to the Global Technical Assistance Mechanism, including a contribution to Field Exchange (FEX) to help share emerging learning; and one to provide funding for the French translation of FEX and NEX, two case studies on integration of severe acute malnutrition (SAM) in West Africa and a contribution to a Special Edition of FEX 60 (due out mid 2019).
- We secured funding from ECF to support the development and related dissemination of FEX 60, and to undertake a mapping on SAM/moderate acute malnutrition (MAM) services.
- ENN secured a small but significant piece of work from the World Health Organisation (WHO) on management of at risk mothers and infants under six months (MAMI) that will finish in 2019.
- On MAMI, ENN also responded to a call for proposals from ELHRA/R2HC and co-developed a concept note with LSHTM, Jimma University and GOAL for primary research on MAMI in Ethiopia.

In the spring of 2019 ENN hopes to appoint an Operations and Finance Director. Part of this person's role will be to lead on developing and implementing a fundraising strategy. We are confident that by the end of the next financial year (2019/20) that ENN's funding position will be further improved.

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HR update

ENN has signed up the services of an HR Company, Croner, who will be providing us with 24/7 HR and business advice and online HR management systems plus employee assistance programme (hotline) and a review of health and safety compliance. Croner consultants have reviewed our HR policies, contracts and staff handbook and are advising on updates.

Several new appointments were made this year:

- The SUN KM project appointed a Senior Project Officer (new position) to support the global SUN KM coordinator in the final two years of the project.
- We also appointed a new Project Manager for the project as our current Project Manager (Jo Parsons) is leaving at the end of July to allow her a period of further study.
- A part time Finance Manager was recruited to join the finance team; however due to performance issues the probation period was not passed. Our current Senior Finance Manager, who resigned in late 2018, will work an extended notice period until the post can be filled.

Operations and Finance Director

Since the departure of Claire Reynolds, Operations Manager, in December 2016, ENN has been without dedicated operational and administrative leadership. The Technical Directors have shared these responsibilities between them as a stop-gap measure, but as ENN has developed and grown the need for this leadership has grown with it. Following grant awards from OFDA and Irish Aid this year, a decision was taken along with the Trustees to recruit an Operations and Finance Director. The process is underway and we hope to have someone in post by March 2019.

Project Activity Report

Field Exchange (FEX)

Three general issues of Field Exchange were published this year featuring field articles authored by programmers in a range of challenging contexts across Asia and Africa, and summaries of key relevant research to inform interventions. Issue 58 featured a special section on management of at risk mothers and infants under six months. The author feedback evaluation on the experience and support provided to write for Field Exchange, conducted following every edition, was consistently positive. Through the year, content was made available early online, to expedite sharing in advance of print/e-copy edition release. A total of 12,225 print copies of FEX were distributed to 112 countries and 8,007 emails were sent out alerting soft copy subscribers to new issues. There were 217,022 views of FEX articles on the ENN website during 2018.

ENN developed a French section on the FEX area of the website in order to bring together content translated into French and make FEX more accessible to French-speakers. This was achieved in the April -June quarter in 2018.

Through the second half of 2019, planning and content development was well underway for the Special Edition of FEX (a landmark 60th edition, due out mid-2019) on the continuum of acute malnutrition care, to capture key programming development and research and inform advocacy. Interviews with programmers and researchers at multiple levels have and will continue to inform what we will feature both in terms of innovations and challenges. We plan to produce an associated policy brief and consult with key stakeholders in reviewing learning and in dissemination. Multiple funders have contributed to funding this special edition.

The FEX team finalised a short concept note that reframes FEX direction, to maximise the potential for influence on policy, programming and research and secures wider buy-in from stakeholders as they take greater ownership of the publication. We hope this will strengthen the product and attract new sustained funding. This was distributed to a range of INGOs, UN agencies and donors with positive feedback and strong interest to engage even more closely with the team.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

Nutrition Exchange (NEX)

During 2018/19 two issues of NEX were successfully published in July (NEX 10) and January (NEX 11) in four languages: English, French, Spanish and Arabic.

Issue 10 was a milestone for NEX and this moment was widely publicised on social media. Reaching double figures served to emphasise the unique position of NEX in providing a voice for national and sub-national authors to share their experiences and lessons learned. This issue featured ten original country generated articles from Bangladesh, India and Pakistan, as well as Somalia, Burundi and Myanmar. Articles from the Middle East and Latin America offered a new perspective on nutrition in these regions. Issue 11 included ten original articles written by national actors and one podcast - a discussion on developing a common results framework in Somalia with the SUN focal point and government colleagues. Distribution to registered subscribers was also accompanied by increased engagement with partner organisations and increased uptake via social media. Work has already started on NEX 12 and NEX Asia (see below).

In September 2018, ENN signed a PCA with the UNICEF Regional Office in South Asia (ROSA) to develop, publish and disseminate a new regional issue of NEX focussed on maternal nutrition in South Asia. This is an interesting test case for ENN as we look more towards the regionalisation of NEX. This edition is due for publication in May/June of 2019 and, if successful, there is scope for another targeted edition on complimentary feeding in 2020.

En-net

The en-net forum continued to present an active discussion space for those working in the nutrition sector, with visitors from 180 countries, and continued to grow in reach during 2018/19. Two new forum areas were added and technical moderators were engaged to support these new areas.

A review of four of the most frequently used thematic areas of en-net was undertaken by the Technical Rapid Response Team (International Rescue Committee-hosted facility), overseen by ENN. The findings are currently being written up for publication in Field Exchange supported by the ENN team working on the GTAM project (see below). The review was undertaken to examine technical priorities and gaps to inform both the ongoing development of en-net and a new emerging international technical support mechanism that will embed en-net as a 'go to' place for rapid technical response (Nutrition in Emergencies (NIE) global technical assistance mechanism (GTAM), see below).

Global Technical Assistance Mechanism (GTAM)

In December 2018 ENN signed a PCA with UNICEF to provide knowledge management support to the new Global Technical Mechanism (GTAM), a multi-agency initiative which will be a resource provided to countries and partners (from both humanitarian and development spheres) to help prepare and respond to the needs and rights of those affected by emergencies. It aims to provide a predictable, flexible, systematic and effective approach to respond to technical needs related to nutrition in countries that are in humanitarian crisis by optimising technical learning, experience sharing and promoting transparency. Wherever possible it will leverage existing platforms/mechanisms and channels of support, including en-net. The interface for the GTAM will be an IT platform. Between December and January ENN focussed on bringing in a Senior Research Assistant to lead on the work, firming up the work plan and establishing a working relationship with the GTAM coordination team (UNICEF, World Vision, Global Nutrition Cluster, Technical Rapid Response Team).

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Knowledge Management Support for the Scaling Up Nutrition Movement (SUN KM)

In 2018 ENN continued its knowledge management support to the SUN Movement through the DFID funded TAN arrangement. During this period our global knowledge management coordinator (GKMC), Tui Swinnen resigned and was replaced by the senior project officer Nathalie Sessions. At the end of 2018 we were able to report to DFID that all project milestones had been met with thresholds for indicators achieved or surpassed. In our annual review, ENN received an A* grade which was better than other TAN partners. Our main outputs during 2018 were; a mapping report of SUN networks in our 18 FCAS focus countries, three detailed case studies of multi-sector nutrition programming in Ethiopia, Niger and Bangladesh, (each case study was based on a scoping visit followed by two weeks field work) and a synthesis of key findings, a range of articles related to scaling up nutrition published in FEX and NEX, a number of podcasts with government actors and SUN Network convenors, a review of the process of technical assistance provision by members of the TAN partnership. ENN also worked closely with the SUN Secretariat during this period providing KM support where requested.

Infant Feeding in Emergencies (IFE)

ENN continued to provide the institutional home and to facilitate the IFE Core Group and undertook many activities this year, with a few highlights listed here:

- Through 2018, ENN worked with IFE Core Group to develop a new, strengthened way of working as a collective. This will be implemented in 2019.
- Funding was secured from OFDA to support ENN-led IFE Core Group activities, including a review on complementary feeding in emergencies to take place in 2019.
- Following the successful completion of the Operational Guidance on IFE (OG IFE) review and update in 2017 (co-led by ENN and UNICEF), activities during 2018 focussed on dissemination and uptake of the new guidance. The OG-IFE was translated into French, with Arabic due for completion in early 2019. Pro bono/IFE Core Group member translations are also being undertaken.
- Infant and Young Child Feeding (IYCF) Resolution: ENN, representing the IFE Core Group, collaborated with WHO, UN agencies, NGOs and civil society organisations to develop content for an IYCF Resolution to include in the World Health Assembly (WHA) in June 2018. Together a strong bid to support Ireland, Bangladesh and Madagascar for an official side event at the WHA was successful, at which ENN presented.
ENN participated as an external expert on a WHO consultation to develop guidelines on breastfeeding counselling that will be released imminently.
- ENN represented the IFE Core Group at the GNC annual meeting in Jordan in October 2018.
- ENN became a partner in the WHO-led Netcode to help strengthen Code implementation in emergencies. A face-to-face meeting will take place in Geneva in the first half of 2019.

Wasting and Stunting Project (WAST)

ENN continued to coordinate the 30+ strong Wasting and Stunting Technical Interest Group (WAST TIG). A key achievement for the WAST TIG were the number of peer reviewed papers that were published this year:

- The SMART 1 paper titled 'Children who are both wasted and stunted are also underweight and have a high risk of death' was finally published in Archives of Public Health.
- The SMART 2 paper on improving screening for malnourished children at high risk of death was published this quarter in the journal Public Health Nutrition.
- A third related paper on concurrent wasting and stunting among under-five children in Niakhar led by Michel Garenne, member of the WaSt TIG and co-author on the SMART 2 paper, was published in the journal Maternal and Child Nutrition.
- By January 2019 the publication of the Gambia Medical Research Council paper in the American Journal of Clinical Nutrition was imminent. An abstract submitted on this paper to the '6th International Conference on Nutrition & Growth' was accepted for presentation in Valencia in early 2019.

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Other work included:

- The WaSt Policy Briefing Note was developed, published, translated into French, Spanish and Arabic and widely disseminated. This has been widely downloaded and read.
- The planned follow-on analysis to the SMART 2 paper, replicating the analysis with additional mortality cohorts, was furthered during the latter stages of 2018.
- Work on an Opinion Piece for submission to the Lancet, which aims to share the conclusions of the WaSt project and call for new ways of thinking about the undernourished child, will be submitted in 2019.
- ENN wrote 'Spotlight 2.5' on the 'Coexistence of Stunting and Wasting in Countries' for the 2018 Global Nutrition Report (GNR).
- A session on WaSt delivered by one of the WaSt TIG coordinators has also become a regular part of the Nutrition in Emergencies module of the MSc in Nutrition for Global Health at the London School of Hygiene and Tropical Medicine.

WAST Study

In September 2018, ENN was awarded an OFDA grant for a schedule of work that included \$800k (the bulk of the grant) to model and field test the combinations of indicators and treatment modalities which best identify children at most risk and (considering caseload implications) have the most potential for widespread scale-up and integration with existing health structures and CMAM services. The majority of work this year has been focussed on identifying and orientating the study team, planning for the study and liaising with OFDA and UNICEF to identify a suitable implementing partner. It is expected that 2019 will see the start of implementation of an initial cohort study to be followed by implementation of a larger operational study most likely in Africa. Undertaking original research is, from prior experience, a very demanding role for ENN and relies on excellent partnerships, clarity in terms of roles and responsibilities and considerable forward planning. The study is a huge opportunity for ENN to bring the WaSt work to date into practice, continuing to lead on the growing evidence of how to better focus programming on children who are most at risk.

Research on Food Assistance for Nutritional Impact (REFANI)

This project was finally completed with the release of the synthesis report following approval from DFID. Also published during the period was the cost effectiveness analysis <https://www.enonline.net/resources/costofpreventingundernut>

Management of Acute Malnutrition in Infants under six months (MAMI)

ENN is the coordinating agency for the MAMI Special Interest Group (SIG) and the ENN MAMI team enjoyed a busy year, including:

- Through the first half of 2018, ENN coordinated an update of the C-MAMI Tool, a key resource developed collaboratively by ENN, LSHTM and Save the Children to help programmes manage caseload in the immediate term.
- ENN is a technical advisor on Save the Children's research on MAMI. Two peer review papers were published as part of this research collaboration:
 - Arafat Y, Islam MM, Connell N, Mothabbir G, McGrath M, Berkley JA, Ahmed T, Kerac M (2018). Perceptions of Acute Malnutrition and Its Management in Infants Under 6 Months of Age: A Qualitative Study in Rural Bangladesh. Clinical Medicine Insights: Pediatrics, Volume 12: 1–10 2018.
 - Islam MM, Arafat Y, Connell N, Mothabbir G, McGrath M, Berkley JA, Ahmed T, Kerac M (2018). Severe malnutrition in infants aged <6 months—Outcomes and risk factors in Bangladesh: A prospective cohort study. Matern Child Nutr. 2018;e12642.
- In March 2018 ENN participated in a consultation in Washington DC hosted by FANTA, to update the FANTA CMAM training resource, produced in 2008 and still the 'go to' guidance and resource for CMAM implementation. ENN presented and helped facilitate sessions on management of acute malnutrition in infants under 6 months. Subsequently, ENN coordinated inputs from the MAMI SIG to integrate MAMI into the FANTA CMAM training resource, released in August 2018.
- Conducted a review of non-feeding interventions for management of acute malnutrition in infants under 6 months, in collaboration with LSHTM and KEMRI-Welcome Trust.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

- In November 2018, ENN participated in a 2 day CORTASAM meeting in New York, and a one day UNICEF hosted meeting with indepth discussion on the policy and programming debates regarding severe wasting in Asia.
- The publication of two ENN co-authored papers as part of a working group of CORTASAM.
- ENN contributed to an Evidence Aid/COCHRANE collation of systematic reviewed evidence on prevention and treatment of acute malnutrition.

Irish Aid Knowledge Management (IA KM)

At the request of Irish Aid, ENN embarked on a new piece of work in 2017 to support Irish Aid as a 'learning partner' in analysis of how funding decisions are made in different country contexts.

During this year the case studies were finalised following trips to Zambia and Mozambique in 2017 and the final two case study trips to Malawi and Tanzania were undertaken. A synthesis report from the visits will be developed in January 2019 and will be finalised following discussions with the Irish Aid nutrition portfolio holder. This was originally due for completion in 2018 but due to the visit to Tanzania only happening in November, this has been pushed to early 2019.

Humanitarian and Development Nexus (HDN)

In 2017 ENN began work looking into how nutrition locates within the humanitarian and development nexus (HDN). This year, ENN conducted two case study trips (Kenya and Somalia) and the results were written up and widely circulated. Next year, two further case studies will be conducted before the findings are pulled together into a synthesis report. ENN will convene an Advisory Group of experts to help steer this work through next year. Once complete the findings will be presented at a number of international meetings.

Wasting Prevention (WAPR)

Phase 1 of this project was successfully completed and the brief on the Aetiology of Wasting, and the larger review of evidence and thinking on wasting prevention were both finalised.: https://www.enonline.net/attachments/2844/Aetiology-of-wasting_ENN_MAY18.pdf.
<https://www.enonline.net/resources/wastingpreventionreport2018>

In July 2018, ENN began work on Phase 2 of this work: Adopting a strategic, evidence-based approach to wasting prevention: Research Prioritisation. This project builds on the findings of Phase 1 and is looking to identify research priorities to improve how wasting is addressed. As part of this work the team (including a consultant researcher) drew on phase 1 and other initiatives to outline research gaps and an expert steering group (EG) was formed. This group were convened in November 2018 to define the final list of research questions to go into the CHNRI survey, agree upon judging criteria and the scope of survey circulation. The resulting survey will be tested and circulated in February 2019 and the group reconvened to discuss the findings. This work will culminate in a peer review paper submission to share the prioritised global research questions for preventing wasting.

SAM/MAM Mapping

ENN secured funding from ECF to undertake a mapping of SAM/MAM programme coherence in East and West Africa. This is being implemented in consultation with UNICEF, WFP and UNHCR HQ and East and West Africa regional offices. ENN have engaged two consultants (Rebecca Brown and Kate Sadler) to lead on this. The review will be completed in May 2019 and will feature in the 60th edition of FEX.

SAM Case Studies

In December 2018, ENN secured a PCA with UNICEF West and Central Africa Regional Office (WCARO) to undertake two detailed case studies on integration of SAM into health systems in Mali and Burkina Faso. Kate Sadler was engaged by ENN as the Lead Researcher on this work. Background reading and methodology development got underway in December and travel to both countries will take place in February/March 2019.

EMERGENCY NUTRITION NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

Multi-sectoral Programming Review

Irish Aid (IA) have made funds available to ENN to examine the evidence of impact of multi-sector nutrition programming (MSP) and the type of Monitoring and Evaluation (M&E) systems established to measure impact. This examination will link with ENN's SUN KM project and it is hoped that work will begin on this later in the year and run into 2019.

Monitoring and Evaluation (M&E)

ENN continued to collect a range of information to monitor our progress against the results framework which accompanies our five-year strategy (2016-2020). All projects and programmes collect a common set of indicators and these are then used to report to our donors. During 2018 a number of activities for ENN's mid-term review were conducted:

- Review of the current results framework;
- A 'citation survey' was conducted, which analysed the number of times selected articles (from FEX and NEX), ENN published papers and peer review papers were cited in other publications.
- A 'feedback log' has been kept as part of routine monitoring of ENN. This aims to collect all unsolicited feedback sent to us over the strategic period.
- An online 'user survey' was conducted in the autumn of 2018, regarding ENN's core products: FEX, NEX, en-net and the Media Hub. This survey helped us to measure uptake and reach of core products and aimed to identify how satisfied survey respondents were with *accessibility* to our core products; and whether our core products are *relevant* either to their work and/or, more broadly, across the sector.
- In order to add depth and context to the online user survey, a consultant was hired in the autumn of 2018 to conduct a series of 'in-depth interviews' with a small number (13) of selected contacts drawn from our network and including staff from UN, donor, academic and INGOs (unfortunately no government staff who were approached responded to our queries).
- Routine monitoring work will continue in 2019 and plans drawn up for the planned evaluation in 2020, in order to inform our next 5-year strategy.

Achievements and performance

Financial review

Net income for the year decreased by £1,816 to £1,329,653 (2018: £1,331,469). These figures are following non-cash movements, including accrued donor income. The total reserves balance (Restricted and Unrestricted) at FY end is £360,582 (2018: £208,697). The cash balance at the end amounted to £132,189 (2018: £171,801). Management took the decision to utilise ENN cash reserves at certain points in this reporting period while awaiting receipt of donor incomes.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

The Reserves Policy

ENN was originally established in Ireland and began the transfer of the administrative office to the UK in Sept 2003. This was completed in July 2004. At this time, a reserve of funds was transferred that included project specific funds (to complete production of Special Supplements) and untied funds to act as emergency backup in the event of recurrent funding not be secured to undertake ENN core activities or to ensure cash flow where funds had been committed but not yet received, i.e. Funds distributed retrospectively. The ENN Reserve currently comprises restricted and unrestricted funds governed as follows:

- Restricted funds held in the Reserve are tied to projects and can only be used for that purpose. This applies where cash has been received and is intended to be expended within the contractual time frame for such funds.
- Unrestricted funds held in the Reserve are an 'emergency backup' to support core ENN activities where:
 - funding has not been secured and/or
 - to ensure cash flow where funds have been committed but not yet received/funds distributed retrospectively
- The aim is to establish an unrestricted Reserve that amounts to one year's funding to support ENN core activities in the event of a funding shortfall, equating to approximately £100,000, and an additional unrestricted amount of up to £100,000 as a contingency amount to insure against potential unforeseen losses such as foreign currency exchange rate variances. ENN receives the majority of its funding from overseas agencies and there is the possibility of this having an adverse effect in income and expenditure, despite actions being taken to minimise these effects.

The Reserves Policy is discussed at Trustee meetings and reviewed annually.

Risk Management

The trustees examined the principal areas of the charity's operation and considered the major risks in these areas. The trustees consider the charity's systems are such that these risks are mitigated to an acceptable level. The risk management strategy forms part of the annual planning process against which the trustees regularly review progress. A Risk Register is maintained and updated by senior staff and it is presented and discussed at each Trustee Meeting.

With regard to financial risk, the trustees believe that the current level of Emergency Nutrition Network's readily realisable reserves, combined with the annual review of the controls over key systems, will provide sufficient resources in the event of unplanned, adverse conditions.

Future Plans

ENN plans to continue working on its current projects and initiatives for the foreseeable future. While there is some political uncertainty which has created a shift in the priorities of some donors, there are at least two major donors who have signed long term agreements with ENN, allowing the charity to continue working towards its aims and objectives with financial certainty for, and beyond, the current Strategic Period. Although ENN does have agreed financial support for the next few years, one of the key objectives for the near future is to try and secure some further Restricted and Unrestricted income. Another objective is to increase the number of donors to mitigate risk and broaden opportunity, as presently three major donors constitute a large percentage of ENN's annual income. During FY 2019/20, ENN will be embarking on the development of a new Strategy which will include, in parallel, the development of a Funding Strategy and robust Business Plan.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

Structure, governance and management

Emergency Nutrition Network (ENN) is a registered charity in the UK and also a registered company limited by guarantee in the UK (reg. number 4889844). For FY 2018/19, there are six charity trustees who are also directors of the company. Two are directors and four are non-executive directors.

The charity is constituted under the Memorandum and Articles of Association dated 5th September 2003, amended in accordance with the requirements for UK charity registration in 2006. Jeremy Shoham and Marie McGrath are executive Directors of ENN and take a direct role in the management and operations of the organisation, along with three other Technical Directors, who together constitute the (staff) Management team.

Trustees:

V M Lack
Dr B E Laurence
M McGrath
N R P Milway
J Shoham
A Taylor

The selection of trustees is in accordance with the articles of Association of ENN, governed by Company Law. Trustees are recruited through open and efficient processes and advertising nationally and internationally, using ENN's networks, partners and publications. Potential trustees are interviewed by the Trustee Board. Appointments are announced in ENN publications and website. Induction is led by ENN senior staff. Training needs are identified and necessary support arranged.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

Two of ENN's trustees undertake paid work for ENN. Both trustees had established management and technical roles central to the work of the ENN prior to registration of ENN as a UK charity (ENN was established in Ireland in 1996 and relocated to the UK in Sept 2003). This is governed by the necessary clauses contained in the memorandum and articles of association of ENN, extracted here:

(4) No Director may:

- (a) buy any goods or services from the Charity;*
- (b) sell goods, services, or any interest in land to the Charity;*
- (c) be employed by, or receive any remuneration from the Charity;*
- (d) receive any other financial benefit from the Charity;*

Unless:

- (i) the payment is permitted by sub-clause (5) of this clause and the Directors follow the procedure and observe the conditions set out in sub-clause (6) of this clause; or*
- (ii) the Directors obtain the prior written approval of the Commission and fully comply with any procedures it prescribes.*

Sub clause 5 (b) A Director may be employed by the Charity or enter into a contract for the supply of goods or services to the Charity, other than for acting as a Director.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

Governance

ENN's Board of Trustees held four Board meetings during FY 2018/19, in April, July, November and January, with trustees providing ongoing continued support between meetings. The trustees were Nigel Milway (Senior Executive, Head of a Leadership Management consultancy), Bruce Laurence (Public Health Director, ex-Merlin Director and MSF), Anna Taylor (Ex DFID, Save the Children & UNICEF and currently First Executive Director of the Food Foundation), Victoria Lack (nutritionist, ex-ACF), Jeremy Shoham and Marie McGrath (both Senior Nutritionists and currently working with the ENN long-term). During FY 2018/19 Victoria Lack resigned her position from the Board. In addition, Graham Mackay was proposed and accepted as a new member of the Board of Trustees at the AGM and Board Meeting in January 2019.

Organisational capacity

ENN operated from two small offices in Oxford and London, UK during FY 2018/19. In Oxford there were four part-time support staff (Senior Finance Manager, Office Manager, Finance Assistant and Administrative Assistant). A Project Manager was engaged on a part-time contractor basis to support the Technical Directors in managing projects and donor requirements. The London office was set up largely to manage the SUNKM project and the staff working there were one part time Administrative Assistant, a part time Project Manager, a Global Knowledge Management Coordinator and a Senior Project Officer.

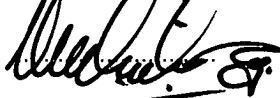
ENN's technical staff team comprises five Technical Directors: Jeremy Shoham, Carmel Dolan, Emily Mates, Marie McGrath and Tanya Khara, and one Nutritionist Chloe Angood. All technical staff continue to be home-based. The Technical Directors met for face-to-face meetings when the need arose during the year, and also held regular virtual meetings via video and tele conference.

Throughout FY 2018/19 ENN continued to work with a regular pool of ENN associates and consultants to provide the required additional capacity for its projects, including (but not limited to): technical nutrition, epidemiology and public health expertise; production and design; translation; IT and website support/development; en-net moderation; and the co-editing of NEX. This approach allowed ENN to access specialist, experienced technical capacity on a needs basis and maintain the agility of our working model. During FY 2019/20 ENN plans to review the structure and capacity organisation wide to evaluate what's needed to operate most effectively in the medium and longer term.

Auditor

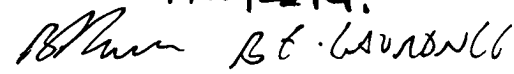
The report is prepared in accordance with the special permissions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



Trustee **N. MILWAY**

Dated: **4/10/2019.**



Trustee

Dated: **4/10/2019**

EMERGENCY NUTRITION NETWORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2019

The trustees, who are also the directors of Emergency Nutrition Network for the purpose 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 which give a true and fair view of the state of affairs of the ENN and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the ENN 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 ENN and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EMERGENCY NUTRITION NETWORK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK

Opinion

We have audited the financial statements of Emergency Nutrition Network (the 'ENN') for the year ended 31 January 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, 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 January 2019 and of its incoming resources and application of resources, 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 ENN 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the ENN's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. 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 we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

EMERGENCY NUTRITION NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF EMERGENCY NUTRITION NETWORK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the ENN for the purpose 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 ENN'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardsons

Richardsons

4 October 2019

Chartered Accountants
Statutory Auditor

30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Richardsons is eligible for appointment as auditor of the ENN by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

EMERGENCY NUTRITION NETWORK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Charitable activities	3	7,007	1,322,536	1,329,543	1,329,641
Investments	4	110	-	110	1,828
Total income		7,117	1,322,536	1,329,653	1,331,469
<u>Expenditure on:</u>	5				
Raising funds	6	-	48,969	48,969	79,331
Charitable activities	7	-	1,128,799	1,128,799	1,262,261
Total resources expended		-	1,177,768	1,177,768	1,341,592
Net income/(expenditure) for the year/ Net movement in funds		7,117	144,768	151,885	(10,123)
Fund balances at 1 February 2018		204,587	4,110	208,697	218,820
Fund balances at 31 January 2019		211,704	148,878	360,582	208,697

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EMERGENCY NUTRITION NETWORK

BALANCE SHEET

AS AT 31 JANUARY 2019

	Notes	2019 £	£	2018 £	£
Current assets					
Debtors	13	395,015		177,731	
Cash at bank and in hand		132,189		171,801	
		<u>527,204</u>		<u>349,532</u>	
Creditors: amounts falling due within one year	14	(166,622)		(140,835)	
Net current assets			<u>360,582</u>		<u>208,697</u>
Income funds					
Restricted funds			148,878		4,110
Unrestricted funds			211,704		204,587
			<u>360,582</u>		<u>208,697</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2019, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.


The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4/10/2019

 N. MILWAY

Trustee

 B.E. LORANCE

Company Registration No. 04889844

EMERGENCY NUTRITION NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash absorbed by operations	16		(39,722)		(10,422)
Investing activities					
Interest received		110		1,828	
Net cash generated from investing activities			110		1,828
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(39,612)		(8,594)
Cash and cash equivalents at beginning of year			171,801		180,395
Cash and cash equivalents at end of year			132,189		171,801

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2019

1 Accounting policies

Charity information

Emergency Nutrition Network is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Leopold Street, Oxford, Oxfordshire, OX4 1TW.

1.1 Accounting convention

The accounts have been prepared in accordance with the ENN's Memorandum and Articles, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The ENN is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the ENN. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the ENN has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised by ENN when the following conditions are met:

- ENN is entitled to income;
- Receipt is reasonably certain; and
- The amount is known with reasonable certainty.

Invoices are raised as per agreement which is usually every 3 months and are calculated using allowable expenditure incurred during period since previous reimbursement. Staff costs are reimbursed at standard charge out rate rather than cost.

Cash donations are recognised on receipt. Other donations are recognised once the ENN has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

1 Accounting policies

(Continued)

Deferred income

Certain donor agreements allow for income to be received in advance of expenditure. In this case, income is deferred until it can be offset against relevant allowable costs and the above conditions are satisfied. Unrestricted income and income received in excess of reimbursable costs is recognised at contract milestones once entitlement has been ascertained.

Restricted income is not recognised without evidence of entitlement which is normally detailed in donor agreement. Where entitlement is demonstrable, and no conditions are attached, donations are recognised once the criteria of certainty and measurability are met. Where ENN receives grants or donations with conditions attached, those conditions must be fulfilled before entitlement can be considered unconditional.

Meeting such conditions may be either within ENN's control or reliant on external factors outside its control. Where meeting such conditions is within our control and there is sufficient evidence that the conditions will be met, incoming resources are recognised. Where uncertainty exists as to whether the recipient charity can meet conditions within its control, the incoming resource are not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.

1.5 Resources expended

Expenditure is recognised as it is incurred but remains unallocated until it is reimbursed by client donor. Where income has not yet been received against allowable expenditure, income is accrued to the extent that the above conditions can be satisfied. Disallowable expenditure and expenditure where reimbursement remains uncertain is charged to the statement of financial activities as it is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% straight line
---------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The ENN has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the ENN's balance sheet when the ENN becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the ENN's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the ENN is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

In the application of the ENN's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

3 Charitable activities

	2019 £	2018 £
Performance related grants	<u>1,329,543</u>	<u>1,329,641</u>
Analysis by fund		
Unrestricted funds	7,007	2,974
Restricted funds	<u>1,322,536</u>	<u>1,326,667</u>
	<u>1,329,543</u>	<u>1,329,641</u>

4 Investments

	2019 £	2018 £
Interest receivable	<u>110</u>	<u>1,828</u>

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

5 Income by Major Donor / Type

The table below shows the income breakdown by type, listing donors who have contributed significantly to ENN during the year. The income listed includes all adjustments for accrued and deferred income.

			Total Income	Total Income
Country	Source	Source type	31.01.19	31.01.18
			£	£
UK	DFID	Government	631,172	575,471
IRELAND	Irish Aid	Government	305,900	309,820
USA	OFDA	Government	157,569	219,256
USA	PATH	Charities / NGO / NPO	93,320	21,310
SWITZERLAND	WHO	Other Overseas Institutions	53,246	-
USA	UNICEF	Other Overseas Institutions	49,686	93,183
USA	Eleanor Crook Foundation	Other Overseas Institutions	8,248	-
SWITZERLAND	UNHCR	Other Overseas Institutions	7,800	-
USA	WFP	Other Overseas Institutions	5,892	3,725
USA	Save the Children International	Charities / NGO / NPO	4,880	6,289
IRELAND	GOAL	Charities / NGO / NPO	4,284	-
IRELAND	Concern Worldwide	Charities / NGO / NPO	2,545	2,488
UK	Other Donors	Other	2,288	45,747
USA	WVI	Charities / NGO / NPO	1,823	790
USA	JSI	Charities / NGO / NPO	1,000	-
USA	ACF US	Charities / NGO / NPO	-	33,558
UK	Other Charities / NGO / NPO	Charities / NGO / NPO	-	12,469
USA	IMC	Charities / NGO / NPO	-	1,902
USA	FAO	Other Overseas Institutions	-	3,748
FRANCE	Other	Charities / NGO / NPO	-	850
NETHERLANDS	Other	Charities / NGO / NPO	-	863
Total income			1,329,653	1,331,469

6 Raising funds

	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	48,969	79,331
	<u>48,969</u>	<u>79,331</u>
For the year ended 31 January 2018		
Fundraising and publicity		<u>79,331</u>

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

7 Charitable activities

	2019 £	2018 £
Staff costs	543,281	434,600
Consultancy fees	313,493	300,472
Travel and subsistence	43,397	79,919
Other charitable expenditure	25,105	24,387
	<u>925,276</u>	<u>839,378</u>
Share of support costs (see note 8)	193,822	341,889
Share of governance costs (see note 8)	9,701	80,994
	<u>1,128,799</u>	<u>1,262,261</u>
Analysis by fund		
Restricted funds	1,128,799	
	<u>1,128,799</u>	
For the year ended 31 January 2018		
Unrestricted funds		14,925
Restricted funds		1,247,336
		<u>1,262,261</u>

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

8 Support costs

	Support costs 2019 £	Governance costs 2019 £	Total 2019 £	Total 2018 £	Basis of allocation
Staff costs	112,372	-	112,372	113,428	
Operating lease charges	49,654	-	49,654	47,021	
Exchange Losses	7	-	7	21,280	
Consultancy fees	-	-	-	159,278	
Travel and subsistence	3,147	-	3,147	11,379	
Office costs	28,642	-	28,642	26,156	
Audit fees	-	7,440	7,440	7,380	Governance
Legal and professional	-	2,261	2,261	6,068	Governance
Consultancy fees	-	-	-	30,893	Governance
	<u>193,822</u>	<u>9,701</u>	<u>203,523</u>	<u>422,883</u>	
Analysed between Charitable activities	<u>193,822</u>	<u>9,701</u>	<u>203,523</u>	<u>422,883</u>	

Governance costs includes payments to the auditors of £7,440 (2018- £7,380) for audit fees.

9 Trustees

During the year, trustees M McGrath and J Shoham received remuneration of £128,743 (2018: £132,579) and the ENN made pension contributions of £6,132 (2018: £6,629) in respect of their employment by the charity.

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the ENN during the year in respect of their trusteeship.

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

10 Employees

Number of employees

The average monthly number of employees during the year was:

2019 Number	2018 Number
14	12

The full-time equivalent number of staff during the year ended 31 January 2019 was 9.5.

Employment costs

	2019 £	2018 £
Wages and salaries	491,317	472,787
Social security costs	52,630	52,014
Other pension costs	24,639	23,227
	<u>568,586</u>	<u>548,028</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number	2018 Number
£60,000 to £69,999	-	3
£70,000 to £79,999	2	-

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 February 2018	1,781
At 31 January 2019	<u>1,781</u>
Depreciation and impairment	
At 1 February 2018	1,781
At 31 January 2019	<u>1,781</u>
Carrying amount	

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

12	Financial instruments	2019	2018		
		£	£		
	Carrying amount of financial assets				
	Debt instruments measured at amortised cost	46,902	26,012		
	Carrying amount of financial liabilities				
	Measured at amortised cost	150,301	127,272		
13	Debtors	2019	2018		
		£	£		
	Amounts falling due within one year:				
	Trade debtors	45,114	22,865		
	Other debtors	1,788	3,147		
	Prepayments and accrued income	348,113	151,719		
		395,015	177,731		
14	Creditors: amounts falling due within one year	2019	2018		
		£	£		
	Other taxation and social security	16,321	13,563		
	Trade creditors	63,733	80,108		
	Other creditors	21,269	39,784		
	Accruals	65,299	7,380		
		166,622	140,835		
15	Analysis of net assets between funds				
		Restricted	Unrestricted	Total	Total
		2019	2019	2019	2018
		£	£	£	£
	Fund balances at 31 January 2019 are represented by:				
	Current assets/(liabilities)	360,582	-	360,582	208,697
		360,582	-	360,582	208,697

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2019

16	Cash generated from operations	2019 £	2018 £
	Surplus/(deficit) for the year	151,885	(10,123)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(110)	(1,828)
	Movements in working capital:		
	(Increase)/decrease in debtors	(217,284)	67,438
	Increase/(decrease) in creditors	25,787	(65,909)
	Cash absorbed by operations	<u>(39,722)</u>	<u>(10,422)</u>