

**Emergency Nutrition Network
(Limited by Guarantee)**

**Company number: 04889844
Charity number: 1115156**

Accounts

for the year ended

31st January 2014

Wenn Townsend

Chartered Accountants

Oxford

Emergency Nutrition Network

Directors/Trustees	Marie McGrath Jeremy Shoham Victoria Lack Bruce Laurence Arabella Duffield Nigel Milway
Secretary	Marie McGrath
Registered office	32 Leopold Street Oxford OX4 1TW
Auditors	Wenn Townsend 30 St Giles Oxford OX1 3LE
Business address	32 Leopold Street Oxford OX4 1TW
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

Emergency Nutrition Network

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Emergency Nutrition Network
Trustees Report
for the year ended 31st January 2014

The Trustees present their report and the financial statements for the year ended 31st January 2014.

1. Reference and Administration Detail

Registered Charity number: 1115156

Principal address: 32, Leopold Street, Oxford, OX4 1PX, UK

Website: www.ennonline.net

The ENN is a registered charity in the UK and also a registered company limited by guarantee in the UK (reg. number 4889844). There are six charity trustees who are also Directors of the company. Two are executive Directors and four are non-executive Directors.

Names of the charity trustees:

Marie McGrath
Jeremy Shoham
Nigel Milway
Bruce Laurence
Arabella Duffield
Victoria Lack

The Directors (who are also the trustees) retiring by rotation and seeking re-election are Marie McGrath and Jeremy Shoham.

2. Structure, Governance and Management

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 the ENN and take a direct role in the management and operations of the organisation.

The selection of trustees is in accordance with the articles of Association of the ENN, governed by Company Law. Trustees are recruited through targeted approaches and advertising 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 the ENN. Both trustees had established management and technical roles central to the work of the ENN prior to registration of the ENN as a UK charity (the 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 the 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.

Emergency Nutrition Network

Trustees Report for the year ended 31st January 2014 (continued)

Objectives and activities

The ENN was set up in 1996 to improve practice and strengthen the institutional memory of agencies involved in the emergency food and nutrition sectors. The ENN is governed by a board of trustees and steered by four technical directors. ENN operations are supported by an Oxford based team. A strong global network of ENN Associates extends ENN's capacity to implement a wide range of projects while keeping overhead costs to a minimum. The 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.

The ENN's purpose is to strengthen the evidence regarding effective nutrition interventions and to use this evidence to inform policy and programming.

The 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, we capture and exchange experiences of practitioners through our regular, established publications and online technical forum; we undertake research and reviews where evidence is weak, we broker technical discussion where agreement is lacking, and we support global level leadership and stewardship in nutrition.

Our focus is communities in crisis and where undernutrition is a chronic problem. Our 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

3. Achievements and Performance

Mid-term review of the ENN's strategy

In mid-2013, the ENN undertook a mid-term review of its five year strategy (2010-2015)¹. This provided an opportunity to reflect on the implementation of ENN core projects and activities and on the interactions with new global developments in nutrition. The review considered external stakeholder feedback on ENNs role in the emergency nutrition (humanitarian) and food security sector, ENN Trustees, Mentors and staff consultation. The [finalised strategy](#) was produced and presented to the ENN Trustee Board in September 2013. It sets out what ENN aims to contribute over the next three years (2013-2015) to strengthen knowledge, research and learning in nutrition. A monitoring and evaluation framework is been developed and is under review.

The ENN's activities in 2013 are detailed below by strategic objective.

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

Production of *Field Exchange* publication

The ENN's flagship publication, *Field Exchange*, was launched in 1996 as a forum for identifying and sharing key lessons in operational practice in the emergency nutrition and food security sector and for summarising key research and evaluation findings. Practitioners working in humanitarian programmes are supported by the ENN editorial staff to document their experiences through detailed case studies (field articles). It has become well established as a mechanism to document and rapidly disseminate key lessons that influence practice.

¹ Available at: <http://www.ennonline.net/pool/files/reports/enn-5-year-strategy-2010-to-2015-final.pdf>

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Trustees Report for the year ended 31st January 2014 (continued)

During 2013, two editions of Field Exchange (issues 45 and 46) were produced and content for issues 47 and 48 under development. [Field Exchange 45](#) was distributed in May 2013 and covered a range of topics from tackling a combination of resilience, chronic poverty, climate change and disasters in Bangladesh, to improving dietary diversity amongst children and pregnant and lactating women, to coverage of acute malnutrition treatment in Chad. [Field Exchange 46](#) was distributed in September 2013; a 'double' urban edition of Field Exchange developed in collaboration with Oxfam UK (as guest editor). The urban theme was developed by the ENN to reflect that many humanitarian crises now affect urban contexts which have a whole new set of challenges to address in humanitarian response. Field articles featured a diverse range of innovative programming in the Middle and Far East, Africa and the Caribbean from a variety of UN agencies and NGOs. During the reporting period, preparation for **Field Exchange 47** began; the edition is due out Jan/Feb 2014.

In the last quarter of 2013, the ENN also initiated the development of a **special edition of Field Exchange on the Syria response (issue 48)**. Given the scale and complexity of the Syria crisis, it has posed massive challenges for international and national actors involved in the response. UN agencies and NGOs alike have been involved in rapid learning since this crisis began, which we are keen to capture. The focus of the issue will be on learning around nutrition and nutrition sensitive interventions, but broader contextual issues, such as around coordination and assessment, will also feature. It will consider programming involving refugee, displaced and host populations. The edition will cover programming in Syria, Turkey, Lebanon, Jordan and Iraq. Preparatory work in 2013 included a visit to key agencies in Geneva in September 2013 and phone interviews with key staff working in the region (UN, INGOs, donors, academics and specialist groups, such as ACAPS and ALNAP) at headquarters, regional and country level. The objectives of phone interviews are to identify key programme experiences and learning points of relevance to the humanitarian sector, to identify potential articles and the process needed to produce them (authors, level of ENN support needed, timeframe) and to identify key regional and country focal points to contribute to lesson learning and to meet with during a planned ENN trip to the region in 2014.

Field Exchange distribution

On average, 4,082 print copies of Field Exchange are distributed, per edition, to readers working in a variety of sectors (nutrition, food security, health, livelihoods, water, agriculture and sanitation and hygiene) across 131 countries worldwide (8,164 in total during 2013). While there continues to be a steady increase in readers, the number of print copies distributed is slightly reduced compared to previous circulation numbers, due to updating of our Field Exchange database. This process has been very effective in removing duplicate mailings and incorrect mailing information.

In addition to the printed copies, over 8,000 electronic editions of Field Exchange were downloaded during 2013 and over 11,500 individual articles were accessed via the [online search repository](#) during the year period. An updated online Field Exchange repository and search function will be completed in early 2014, which will greatly improve the user friendliness of the online Field Exchange (see below).

Production of Nutrition Exchange publication

Nutrition Exchange is an annual publication that was launched in 2011. It focuses on emergency and long term nutrition related policy, programming, research and lesson learning at national level. It summarises key Field Exchange content and augments this with original articles from nationals keen to share their programming experiences (emergency and development) as well as region specific information, training and events.

During 2013, [Nutrition Exchange](#) Issue 3 was produced and distributed and the development of Issue 4, due out in May 2014, well underway. Issue 3 of Nutrition Exchange was distributed in print and electronically in 3 languages, in May 2013 (English), June 2013 (French) and July 2013 (Arabic).

A scoping trip was undertaken by two of the Technical Directors to Nairobi in July 2013 to identify Africa content and authors for 2014. The scoping visit illustrated the value of NEX and the desire for more nationally generated content and authorship. The 2014 issue of NEX is expected to have considerably more original articles written by national actors. Work was also undertaken to engage pro-actively with the Scaling Up Nutrition (SUN) movement to increase the level of country awareness of the publication and to encourage SUN Movement countries to author articles. A meeting was held in London with the CSO Coordinator in SC international to provide advice on capturing learning from SUN CSO countries and to create linkages between CSO at national level and NEX.

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Trustees Report for the year ended 31st January 2014 (continued)

Nutrition Exchange distribution

Nutrition Exchange issue 3 was distributed in print to 9,674 individuals (English: 5,843; French: 2,409; Arabic: 1422). It was also distributed electronically to 4,010 individuals (English: 2,709; French: 1,174; Arabic: 127). Copies were distributed primarily in 21 target countries, with some copies posted to a further 50 countries. Four editions of an email newsletter 'Nutrition E-Exchange', were produced and distributed during 2013, to keep subscribers informed between print editions. Nutrition E-Exchange was distributed to 3,686 individuals, most of whom also receive Nutrition Exchange (English: 2,585, French 1,174).

en-net (online technical forum)

[en-net](#) is an online technical forum hosted and moderated by the ENN. Established in 2009, it provides remote field practitioners who work in the emergency food, nutrition and health sectors with rapid access to technical support (expert moderators managed by the ENN and peers).

During 2013, en-net hosted 14 discussion areas. Approximately 900 people have registered accounts and receive email updates. The most popular forum areas continue to be *Prevention and treatment of severe acute malnutrition* and *Assessment*, followed by *Prevention and treatment of moderate acute malnutrition*, *Coverage Assessment* and *Infant and young child feeding interventions*. New discussion areas were developed in 2013 on *Coverage assessment* and *Urban programming*. The *Announcements and nutritionists needed* area was also highly frequented with 100 vacancies posted during 2013, which were viewed 3,141 times.

en-net continues to attract a steady stream of users and the number of visitors has remained high with 21,567 users during 2013, 37.2% of which were returning visitors, and 33,453 sessions. Visitors from a total of 186 countries accessed en-net during this period. As in previous years, the largest number of visitors were based in the USA (17.94%), UK (12.45%) and Kenya (5.92%), followed by France, India, Ethiopia, Pakistan, Canada and Australia. Table 1 shows how these data compare with previous years.

en-net usage by year

Indicator for en-net usage	2011	2012	2013
<i>Number of en-net users</i>	<i>14,097</i>	<i>20,850</i>	<i>21,567</i>
<i>Number of en-net sessions</i>	<i>22,549</i>	<i>32,681</i>	<i>33,453</i>
<i>Number of countries users based in</i>	<i>170</i>	<i>181</i>	<i>186</i>

Web-based communication and dissemination of ENNs work

During 2013, preparatory work was undertaken to develop and upgrade the ENN's website to more adequately reflect the full range the ENN's work. This activity will be completed in 2014.

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.

The ENN's operational research programme strengthens the evidence base for emergency nutrition and food security programming. All research activities have involved steering groups of agencies and academics. Collaborators and funders include bilateral donors, UN agencies, and international NGOs. Where the ENN undertakes research, the ENN is committed to securing peer review publications and producing technical notes (succinct summaries of key research) in order to maximise the potential for sharing findings and to strengthen the evidence base in the sector. All research outputs by activity are available [here](#) and reviews [here](#).

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Trustees Report for the year ended 31st January 2014 (continued)

Research

Prevention of Moderate Acute Malnutrition (MAM)

In 2013 the ENN completed a 2.5 year study into cash transfer programmes in Niger in collaboration with Save the Children and funded by OFDA. The aim of the study was to identify the factors most strongly associated with good nutrition outcomes in a cohort of children followed for five months during a cash transfer programme. Two scientific papers on the Niger MAM prevention research were prepared and submitted for peer review publication with ENN lead and co-authorship. Based on these findings the ENN is conducting follow up research to understand how cash transfer programmes impact nutrition (see below).

A research programme in Chad into the effectiveness of a Blanket Supplementary Feeding Programme (BSFP) in preventing acute malnutrition was also completed. The research, funded by the OFDA was undertaken by the ENN in close collaboration with WFP, Oxfam Intermón, Centre de Support en Santé International and the Chad Ministry of Health at country level. A Briefing Note on the Chad research was produced and disseminated to key contacts at the global and country level. More details on this research are available [here](#).

In late 2013, the ENN was part of a successful consortium bid to Department for International Development (DFID/UKAID) to examine the impact of cash and in-kind food assistance on nutrition outcomes with the aim of creating an evidence base for high-impact and cost-effective mechanisms in the prevention of acute undernutrition in emergencies. The Research on Food Assistance for Nutritional Impact (REFANI) Consortium is comprised of Action Against Hunger International (ACF), Concern Worldwide, the Emergency Nutrition Network (ENN) and the University College of London (UCL). The inception period will follow in 2014.

Management of Acute Malnutrition in infants under 6 months (MAMI)

ENNs portfolio of work on MAMI aims to move ahead on the MAMI research conducted by the ENN in 2007-2010 (see www.ennonline.net). Phase 2 was initiated in late 2013 and involves:

- Advocacy on MAMI that includes presentation at key meetings targeting health practitioners as well as the nutrition sector.
- Preparation of research findings currently existing as reports for peer review publication, to increase potential impact on policy and research agendas.
- Exploration and support for the development of a network of practitioners and researchers on MAMI, to contribute to both evidence based programming guidance and interim 'stop gap' advice to programmers.

As part of advocacy with the health sector and to galvanise support for the development of a global MAMI network, ENN presented at an International Malnutrition Taskforce Meeting on acute malnutrition in Bangkok in June 2013, and at CAPGAN meeting in at the Commonwealth Association of Paediatric Gastroenterologists and Nutrition, in Colombo, Sri Lanka, 7-8 Dec 2013. ENN attendance was part funded by the CAPGAN Committee.

Reviews

The final report of a review of donor financing of acute malnutrition management was undertaken in 2012/13. The ENN authored an ODI publication of the review and presented the findings at a number of key meetings (including pre G-8 meeting in London and the SUN movement meeting in Washington DC) (see also under objective 4).

Preparatory work was carried out in 2013 to identify the lead ENN consultant for a review of Nutrition Resilience, which will be carried out in 2014. In addition, preparatory work also started on a technical review of the links between wasting and stunting which included the formulation of the review terms of reference, the formation of a global high-level technical interest group and a detailed work plan for 2014.

A technical review on maternal nutrition in emergencies is included under objective 3.

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Trustees Report for the year ended 31st January 2013 (continued)

Technical support

UNHCR

In 2013, the ENN collaborated with UNHCR to provide technical support in the areas of anaemia prevention and treatment and infant and young child feeding, in refugee settings. This involved the development of guidance on the implementation of supplementary feeding programmes using CSB++ (Supercereal plus), from testing acceptability, to monitoring and evaluation. This was implemented in collaboration with UCL (UK). Outputs of ENNs collaborative work with UNHCR to date are available [here](#). A second activity involved the development of standardised operating procedures for handling breastmilk substitutes in refugee settings. This involved consultation with UNHCR HQ, regional and country offices and partner agencies and was produced in Jan 2014.

A paper on the double burden of malnutrition in refugee camps in Algeria produced from ENN research with UNHCR in 2012 was published in a peer review journal in 2013.

Alive and Thrive

To July 2013, the ENN was technical advisor to an Alive and Thrive Project to investigate the feasibility of integrating infant and young child feeding in CMAM in Ethiopia, a project led by SC US. The ENN led an internal lesson learning exercise regarding operational research amongst the collaborating partners.

NUTVAL software

An update of the NutVal software (Version 4) used for planning food rations in humanitarian contexts was undertaken in an ENN funded project, implemented by senior researchers at UCL (UK). It is available [here](#).

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

Technical Meeting on Nutrition

During 2013, the ENN secured funding to host and facilitate an interagency technical meeting in 2014. This is in response to a gap of a forum in the sector that is focused on technical discussion and sharing. This initiative has the support of a variety of NGOs and UN agencies and the Global Nutrition Cluster; a number of agencies have provided seed funding to get the initiative 'off the ground'. Activities in 2013 involved setting up a steering group of agencies and individuals to develop the agenda, securing an economic meeting venue (Oxford, UK) and confirming and sharing a 'save the date' (7-9 October 2014). More information is available [here](#).

Infant and young child feeding in emergencies (IFE)

Since 1999, the ENN has been an active member of an interagency collaboration, the IFE Core Group, an expert advocacy and resource group on infant and young child feeding in emergencies². Since 2004, the ENN has been the coordinating agency and institutional 'home' of the [IFE Core Group](#). The IFE Core Group's work involves development of policy guidance and capacity building tools, capturing and learning from what happens in emergency response with regard to infant and young child feeding and promoting policy and practice change.

A 2 day IFE Core Group meeting was hosted by the ENN in Oxford in May 2013 to identify priority areas of work for the IFE Core Group. Senior technical personnel from 13 UN agencies, non-governmental organisations and specialist agencies attended. Priorities acted upon by the ENN in 2013 were a scoping of key programming learning amongst attendees and support to the development of key IYCF indicators for early needs assessment as part of a global initiative of the GNC/UNOCHA³. These indicators now form part of a bank of indicators for use in emergencies and are available [here](#) under the Nutrition Sector.

² The full members (2011) located within agencies are: UNICEF, WHO, WFP, UNHCR, IBFAN-GIFA, SC UK, SC US, ACF Alliance, CARE USA, ENN. Individual members are: Karleen Gribble and Ali Maclaine.

³ Global Nutrition Cluster/UN Office for Coordination of Humanitarian Affairs

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Trustees Report for the year ended 31st January 2014 (continued)

Maternal Nutrition in Emergencies Technical Review & meeting

The ENN was commissioned by DG ECHO, through the INSPIRE consortium, to prepare a technical background paper and facilitate a technical round table meeting on 'Maternal Nutrition in Emergencies' on 12th November 2013. The technical background paper identified a number of gaps in the area of maternal nutrition in emergencies and formed the basis for discussions at the technical roundtable meeting. The review summarised the available literature relating to: women's particular nutritional vulnerabilities, what the implications of these are for women and their infants, current international guidance on maternal nutrition and what is currently being done in emergency programming. A series of key gaps were highlighted as a result.

The one-day technical roundtable was held in Brussels in November 2013. The meeting brought together key technical staff and partners, agency nutrition focal points, donors and technical experts. The aim of the round table was to discuss the evidence, current practice and issues related to maternal nutrition in emergencies and to suggest priority actions and initiatives required to address these gaps and challenges. The technical paper and meeting report are available [here](#).

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

The ENN is often called on to support global leadership initiatives through technical brokering, learning and partnerships. The ENN has maintained a contribution to policy guidance and strategy development at global level and, in some instances, has taken a lead on behalf of practitioner agencies. During 2013 the ENN was engaged in the following related activities:

Exploration of a more strategic partnership with the Global Nutrition Cluster (GNC)

This included supporting the GNC to develop its strategic focus for the coming years and specifically, to identify mechanisms by which the GNC can systematically capture learning from country cluster coordination experiences. The main implementation of this activity is envisaged to take place in 2014.

Exploration of a more strategic partnership with the SUN movement

A number of meetings were held with the SUN movement Secretariat specifically around lesson capture at national or country level via Nutrition Exchange and Nutrition E-Exchange (the e-newsletter). SUN has featured information about Nutrition Exchange in its regular communications with countries and Nutrition Exchange has been able to link with countries to identify articles about scale up.

Sharing of technical and sectoral learning

Throughout 2013, the ENN Technical Directors presented findings from the [Review of the financing arrangements for the scale up of acute malnutrition](#). These included presentations to a wide range of donors, foundations, and agencies in Canada, USA, Europe and UK. ENN also presented at a number of high level technical meetings as follows:

- The 13th Scientific Meeting of the Commonwealth Association of Paediatric Gastroenterology and Nutrition (CAPGAN), Colombo, Sri Lanka, 6-7 December, 2013
- Global Nutrition Cluster Annual Meeting, Geneva, Switzerland, 9-11 July, 2013
- A call to action for the next 1,000 Days, Bread for the World, Concern and 1,000 Days, Washington, D.C. USA, 10-11 June, 2013
- IAEA technical meeting on 'severe acute and moderate malnutrition' in South East Asia (jointly with IMTF), Bangkok, Thailand, 27-29 May, 2013
- Scaling up Nutrition (SUN) movement senior level meeting, Brussels, Belgium, 13-15 March, 2013
- ECHO Strategy Review Meeting, Brussels, 2013

Supporting lesson capture

The ENN produced the official report for the Coverage Monitoring Network (CMN) meeting of '10 years of CMAM' that took place in London in October 2013. The report was distributed along with Field Exchange issue 47 and is available for download [here](#).

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Trustees Report for the year ended 31st January 2014 (continued)

Governance

The ENN's Board of Trustees met 3 times during 2013, in January, May and September. The trustees remain as Nigel Millway (Senior Executive, Head of a Leadership Management consultancy), Bruce Laurence (Public Health Director, ex- Merlin Director and MSF), Arabella Duffield (nutritionist, ex SCUK), Victoria Lack (nutritionist, ex-ACF), Jeremy Shoham and Marie McGrath (both nutritionists and currently working with the ENN long-term).

The ENN also has two Mentors, who provide technical stewardship and oversight to the ENN. They are Lola Gostelow and John Borton, from which support and advice was drawn at several points during the year, particularly during the development of the revised ENN strategy (see above).

Organisational capacity

The ENN continued to operate from a small office in Oxford, UK in 2013 where three part-time support staff (finance manger, operations manager, finance assistant and project support assistant) are located.

The ENN's technical staff team remains unchanged with four Technical Directors: Jeremy Shoham, Carmel Dolan, Emily Mates and Marie McGrath, and one nutritionist (Chloe Angood). All technical staff are home based (Oxford, London, Surrey, Hampshire and Wales). The Technical Directors meet in London or Oxford for face-to-face meetings when the need arises.

Throughout 2013, ENN drew on a pool of consultants to provide the required capacity for: production and design, IT and website support and development, en-net moderation and co-editing of Nutrition Exchange. This allowed the ENN to keep overheads down, employee costs low and to secure individuals on a flexible basis. The ENN's research programme has been supported by strong partnerships with academic institutions during 2013, including the Institute of Child Health, London, Cornell University USA and CDC Atlanta. Partnerships with operational agencies such as SCUK and ACF were also a feature of our work throughout the year.

4. Financial Review

Income received from donors decreased by £586,577 in the year to £504,892 (2013: £1,091,469). ENN returned an operating surplus of £844 (2013: surplus of £50,473). This increases the total reserves to £197,867 (2013: £194,023). The cash balance at the year end amounted to £150,178 (2013: £171,612).

OFDA (USAID) continued as a significant donor. A two-year grant finished in September 2013 and ENN projects aligned with ENNs strategic objectives. Irish Aid funded £126,465 in the financial year to support a total of 7 projects and their support costs. In this financial year the ENN also secured 3 year support from DFATD (formerly CIDA).

The ENN has enjoyed the financial support of various international non-governmental organisations (INGOs) and United Nations (UN) agencies that provide recurrent annual funding to support in particular Field Exchange, IFE Core Group activities and implementation of an interagency technical meeting. Whilst the current economic climate has impacted on funds accessible to ENN via recurrent funders, relationships with stakeholders remain strong and ENN has sustained good levels of recurrent contribution.

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Trustees Report for the year ended 31st January 2014 (continued)

5. The Reserves Policy

The ENN was originally established in Ireland and began the transfer of its administrative office to the UK in Sept 2003. This was completed in July 2004. At this time, an ENN 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 being 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 twelve months;
- 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.

Monitoring and Review of the Reserves Policy

The Reserves Policy is visited at each Trustee meeting and reviewed annually.

Risk management

The trustees examined the principal areas of the charity's operation and consider 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.

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.

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Trustees Report for the year ended 31st January 2014 (continued)

Trustees' Responsibilities

The trustees (who are also directors of Emergency Nutrition Network for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

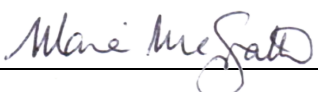
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

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

Auditors

A resolution to re-appoint Wenn Townsend will be proposed at the forthcoming Annual General Meeting.



4th November 2014

Marie McGrath, Co-Director/Trustee and Company Secretary, ENN
Signed on behalf of the board of directors of the Emergency Nutrition Network

Emergency Nutrition Network

Independent Auditor's Report to the members of Emergency Nutrition Network

We have audited the financial statements of Emergency Nutrition Network for the year ended 31st January 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' (who are also the directors for the purposes of company law) Responsibilities Statement set out on page 10, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report and financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st January 2014 and of its incoming resources and application of resources including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

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

Anthony Haines, BSc FCA (Senior Statutory Auditor)
For and on behalf of Wenn Townsend
Chartered Accountants & Statutory Auditor
30 St Giles
Oxford
OX1 3LE

4th November 2014

Emergency Nutrition Network

Statement of Financial Activities (including Income and Expenditure) for the year ended 31st January 2014

	Notes			2014	2013
		Restricted	Unrestricted	Total	Total
Income					
Resources from charitable activities					
Grants received for research and publications	2	402,185	102,707	504,892	1,091,469
Investment income – Interest received		-	365	365	567
Total incoming resources		£ 402,185	103,072	505,257	1,092,036
Resources expended					
Charitable activities		454,357	63,818	518,175	992,624
Foreign exchange (gain)/loss		(21,514)	1,752	(19,762)	41,659
Governance costs		-	6,000	6,000	7,280
Total resources expended	11	£ 432,843	71,570	504,413	1,041,563
Net incoming resources/ (resources expended) before transfers	3	(30,658)	31,502	844	50,473
Gross transfers between funds		-	-	-	-
Net movement in funds		(30,658)	31,502	844	50,473
Total funds at 1st February 2013		51,878	142,145	194,023	143,550
Total funds at 31st January 2014		£ 21,220	173,647	194,867	194,023

The notes on pages 14 - 19 form an integral part of these financial statements.

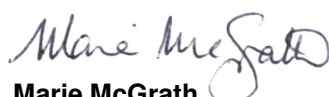
Emergency Nutrition Network

Balance sheet
as at 31st January 2014

	Notes	2014	As restated 2013
Fixed assets			
Tangible assets	6	-	-
Current assets			
Debtors	7	85,207	356,928
Cash at bank and in hand		150,178	171,612
		<u>235,385</u>	<u>528,540</u>
Creditors: amounts falling due within one year	8	<u>(40,518)</u>	<u>(334,517)</u>
Net current assets		194,867	194,023
Total assets less current liabilities		<u>194,867</u>	<u>194,023</u>
Net assets		<u>£ 194,867</u>	<u>£ 194,023</u>
Funds			
Unrestricted funds	9	173,647	142,145
Restricted funds		21,220	51,878
		<u>£ 194,867</u>	<u>£ 194,023</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 4th November 2014 and signed on its behalf by


Marie McGrath
Trustee


Nigel Milway
Trustee

The notes on pages 14 - 19 form an integral part of these financial statements.

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" issued in March 2005, the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

b) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

c) Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided at rates which reflect the anticipated useful lives of the assets and their estimated residual value, as follows:

Equipment	- 33% Straight Line
-----------	---------------------

d) Restricted funds

The restricted funds include unspent income which has been received in response to specific appeals and grants towards services.

e) Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised when earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- Grants are received in advance for the accounting period to which they relate.

f) Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Charitable activities include expenditure associated with the provisions of services and include both the direct costs and support costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita staff costs by the time spent and other costs by their usage.

g) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the SOFA.

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

..... continued

2. Grants received	2014	2013
AAH	13,279	-
ACF ESP	-	1,448
ACF France	-	4,100
BRC - British Red Cross	-	2,100
CIDA	19,303	114,985
Concern Worldwide	6,710	3,600
GURD	19,325	-
IDS	8,836	1,614
IMC	1,642	-
Irish Aid	126,465	97,163
Merlin	-	300
OFDA	255,572	650,260
Other income	3,735	-
Save the Children UK	1,042	14,575
Save the Children USA	1,877	2,665
Terre des Hommes	-	625
UCL	-	800
UNHCR	48,348	190,864
World Vision Canada	2,861	6,048
Other	-	322
Accounting adjustments in respect of grants received in previous years	(4,103)	
	£ 504,892	£1,091,469

3. Net resources expended

This is stated after charging:

Auditors' remuneration – Audit - current year	£ 6,000	£ 5,800
- prior year under-accrual	£ -	£ 1,480
Foreign currency (gain)/loss	£ (19,762)	£ 41,659
	£ 102,815	£ 96,133

4. Trustees

None of the Trustees received any remuneration or any reimbursement of expenses for their office as Trustees during the current or preceding year. An indemnity insurance of £802 was paid in respect of the Trustees.

5. Taxation

The Trust is a registered charity in accordance with Section 505 of the Income and Corporation Taxes Act 1988. As such it is not liable to pay corporation tax on any surplus applied for charitable purposes.

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

..... continued

6. Tangible fixed assets

	Equipment	Total
Cost		
At 1st February 2013	4,183	4,183
	<hr/>	<hr/>
At 31st January 2014	4,183	4,183
	<hr/>	<hr/>
Depreciation		
At 1st February 2013	4,183	4,183
	<hr/>	<hr/>
At 31st January 2014	4,183	4,183
	<hr/>	<hr/>
Net book values		
At 31st January 2014	£ -	£ -
	<hr/> <hr/>	<hr/> <hr/>
At 31st January 2013	£ -	£ -
	<hr/> <hr/>	<hr/> <hr/>

7. Debtors

	2014	2013
Trade debtors	55,755	307,708
Other debtors	6,099	4,367
Prepayments and accrued income	23,353	44,853
	<hr/>	<hr/>
	£ 85,207	£ 356,928
	<hr/> <hr/>	<hr/> <hr/>

8. Creditors: amounts falling due within one year

	2014	2013
Trade creditors	28,011	307,503
Accruals	12,507	27,014
	<hr/>	<hr/>
	£ 40,518	£ 334,517
	<hr/> <hr/>	<hr/> <hr/>

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

9. Reserves

	At 1 February 2013	Income	Expenditure	Transfers	At 31 January 2014
Unrestricted funds	£ 142,145	103,072	71,570	-	173,647
Restricted funds:					
Audit	-	12,754	12,754	-	-
Alive and Thrive Project Ethiopia	1,421	1,704	3,125	-	-
Study of anaemia in refugees	-	(6,638)	(6,638)	-	-
ASM	-	12,807	6,750	-	6,057
CASH	-	20,288	20,288	-	-
CSB	-	36,481	36,481	-	-
Donor financing of scale up of CMAM	33,283	3,096	36,379	-	-
Field Exchange	9,173	83,216	83,739	-	8,650
GFC	-	7,758	7,758	-	-
IAM	3,950	4,357	7,262	-	1,045
IFE – Infant feeding	4,051	6,040	4,623	-	5,468
LEAD	-	624	624	-	-
MAC – MUAC	-	393	393	-	-
MAE	-	35	35	-	-
Management of acute malnutrition in infants – phase 2	-	(21)	(21)	-	-
Management of acute malnutrition in infants – phase 3	-	4,276	4,276	-	-
MNIE	-	18,327	18,327	-	-
Minimum Reporting Package	-	(558)	(558)	-	-
National Field Exchange	-	124,204	124,204	-	-
Nutval	-	16,923	16,923	-	-
Online Forum	-	36,461	36,461	-	-
RES	-	279	279	-	-
RESIA	-	9,899	9,899	-	-
SOP	-	10,346	10,346	-	-
UMAL	-	(4,959)	(4,959)	-	-
WAS	-	4,093	4,093	-	-
Total restricted funds	£ 51,878	402,185	432,843	-	21,220
Total funds	£ 194,023	505,257	504,413	-	194,867

Restricted Funds

Projects

These funds are held for various projects as detailed above.

Unrestricted Funds

These represent the free funds which are not designated by the donor for a specific purpose.

	Restricted	Unrestricted	Total
Analysis of net assets between funds			
Net current assets/liabilities	25,687	181,687	207,374
Accruals and deferred income	(4,467)	(8,040)	(12,507)
Total	£ 21,220	£ 173,647	£ 194,867

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

10. Wages and salaries

	2014	2013
The average number of employees in the year	8	8
	<u> </u>	<u> </u>
Staff payroll costs:		
Wages and salaries	235,326	203,020
Social security	27,880	20,670
Pension costs	10,754	9,558
	<u> </u>	<u> </u>
	<u>£ 273,960</u>	<u>£ 233,248</u>

No employee earned more than £60,000 in either year.

Pension costs

The charity operates a defined contribution scheme which commenced in June 2009.

Contributions to the scheme are charged to the statement of financial activities as accrued. The total charge for the year was £10,754 (2013: £9,558).

11. Analysis of resources expended

	Staff costs	Other direct costs	Total 2014	Total 2013
Charitable expenditure:				
Research and reporting	126,077	126,375	252,452	758,440
Field Exchange and related publications	77,408	90,205	167,613	130,169
Support costs	70,475	27,635	98,110	104,015
Foreign exchange loss	-	(19,762)	(19,762)	41,659
Governance costs				
Audit fee	-	6,000	6,000	7,280
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>£ 273,960</u>	<u>£ 230,453</u>	<u>£ 504,413</u>	<u>£1,041,563</u>

The analysis of Support Costs is shown in note 13.

Emergency Nutrition Network

Notes to the Financial Statements for the year ended 31st January 2014

12. Support costs

	2014	2013
Staff costs	70,475	64,141
General office costs	19,955	27,240
Information technology	4,745	5,334
Travel & consultancy fees	2,935	6,316
Professional fees	-	984
	<u>£ 98,110</u>	<u>£ 104,015</u>

Support costs are allocated to charitable activities consistent with the use of resources, based on staff time and in accordance with donor agreements.

Emergency Nutrition Network

The following page does not form part of the statutory accounts.

Emergency Nutrition Network

Resources expended for the year ended 31st January 2014

Resources Expended	2014	2013
Wages and salaries	273,960	233,248
Travelling	26,669	99,544
Rent, rates and utilities	9,440	10,959
Insurance	4,276	1,833
Telephone and fax	4,995	11,664
Computer software and maintenance costs	9,512	12,173
Internet & website charges	11,555	244
Printing, postage and stationery	10,135	11,277
Sundry expenses	418	749
Production and printing	30,064	55,673
Equipment & supplies	44	11,523
Meeting costs	4,319	1,855
Training	-	1,200
Customer entertaining	114	-
Auditor's remuneration - statutory	6,000	7,280
- donor	12,754	9,897
Professional charges	-	984
Consultancy fees	119,511	528,912
Bank charge	408	889
Foreign currency (gain)/loss	(19,762)	41,659
Interest payable	3	-
	<hr/>	<hr/>
	£ 504,415	£1,041,563
	<hr/> <hr/>	<hr/> <hr/>