

REGISTERED COMPANY NUMBER: 04889844 (England and Wales)  
REGISTERED CHARITY NUMBER: 1115156

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2016  
FOR  
EMERGENCY NUTRITION NETWORK

Richardsons  
Chartered Accountants  
Statutory Auditors  
30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

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28/11/2016

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COMPANIES HOUSE

**EMERGENCY NUTRITION NETWORK**

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FOR THE YEAR ENDED 31 JANUARY 2016**

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## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

ENN was set up in 1996 to improve practice 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. ENN operations are supported by an Oxford based team and a sub-office in London. 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. 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 aims to improve the effectiveness of nutrition policy and programming by improving knowledge, stimulating learning, building evidence and providing support and encouragement to practitioners and decision-makers involved in nutrition and associated interventions. The populations expected ultimately to benefit from ENN's work are those affected by acute humanitarian crises, those living in Fragile and Conflict Affected States and those suffering from a high burden of undernutrition.

##### Core principles guiding ENN's work

###### Independent and impartial

ENN is not bound by the views or positions of any particular institution. Any opinions expressed are based on the available evidence and the experience of the network.

###### Driven by network

ENN's network is made up of practitioners, decision-makers and academics working on nutrition and associated fields all over the world. By supporting their learning and sharing their knowledge, ENN is able to make a unique contribution to turning knowledge into practice

###### Based on experiential learning and evidence

ENN believes that policy and practice can, and should be, informed by evidence and experience. Where this exists, ENN seeks to share the learning from this evidence and experience; where it is missing, ENN advocates for it to be developed or directly supports its development.

##### Significant activities

ENN implements activities according to three major workstreams:

###### Workstream 1: Experience sharing, knowledge management and learning.

This includes ENN's core products: Field Exchange, Nutrition Exchange and en-net, as well as embedded knowledge management (KM) within two key global nutrition fora (the Scaling Up Nutrition Movement (SUN) and the Global Nutrition Cluster (GNC)).

###### Workstream 2: Information and evidence on under-researched nutrition issues.

This comprises ENN's research and review work on filling gaps in the evidence base for improved nutrition policy and programming.

###### Workstream 3: Discussion, cooperation and agreement.

This will be made up of a range of activities for discussing and building agreement and consensus on key nutrition issues. It includes ENN's participation in and hosting of meetings, its activities as facilitator of the Infant Feeding in Emergencies Core Group and its participation in the development of training materials and guidance, including normative guidance.

##### Public benefit

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

## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Evaluation of ENNs 5-year strategic period (2010-15) and development of next 5-year strategy (2016-20)

A comprehensive independent evaluation was conducted by 'Mokoro Ltd' of ENN in 2015 covering all ENN's activities during the past 5 years. Investigations into ENNs cost effectiveness and 'value for money' were also conducted and included in the published evaluation report: <http://www.ennonline.net/enn2015evaluation>

The report was overwhelmingly positive and highlighted, in particular, the value and 'public goods' nature of ENN's three core KM products. One of the main recommendations was that the new strategy should be accompanied by a Theory of Change (ToC) and a comprehensive results framework, to assist with monitoring and evaluation. Work was conducted throughout the year and discussed with ENN's key donors. The final strategic document (2015-2020) can be found at: <http://www.ennonline.net/ennstrategy>  
ENN's outputs and activities in 2015 are detailed below, by workstream.

##### Workstream 1: Experience sharing, knowledge management and learning.

##### Field Exchange

Field Exchange (FEX) is ENN's flagship publication that is an established online and print technical publication on nutrition and food security in emergencies and high burden contexts. Three routine editions of FEX were published in this period. The scope of content in the 2015 editions reflects a broad spectrum of programming experiences and research, from acute emergencies to protracted crises to high burden contexts.

**Issue 49** (March 2015) featured nine topical field articles including experiences of national coverage assessment in Mali, inter-sectoral programming in Burkina Faso, agriculture and nutrition in Nepal, pastoral resilience in Kenya, nutrition causal analyses in Kenya & Bangladesh and rapid assessment of older people in Ethiopia. A copy of the ENN Technical Meeting on Nutrition Report (held in November 2014) was included as an insert with issue 49. Additionally, a memory stick containing CMAM Forum resources (supplied by the CMAM forum) were included with 2,000 issues - targeted to subscribers based in developing countries.

**Issue 50** (August 2015) contained 11 field articles and 17 research articles from a range of contexts (Middle East, Asia and Africa) and topics (e.g. MUAC only programming, nutrition surveillance, infant and young child feeding in emergencies, wasting and stunting concurrence, and accountability to affected populations), as well as news, evaluations, views, letters and an agency profile (Start Network). A special section on experiences around nutrition scale up in Nigeria, was made available online early to coincide with a key meeting in Nigeria on scale up involving UNICEF and Children's Investment Fund Foundation (CIFF).

**Issue 51** (January 2016), focused on nutrition-sensitive programming. This bumper edition provides a valuable snapshot of nutrition-sensitive and multi-sectoral programming involving sectors such as WASH, Health, Social Protection, Food Security and Agriculture. It also summarised relevant research and editorially examined and reflected on the experiences and evidence-base for such programming.

##### Nutrition Exchange

Nutrition Exchange (NEX) is an ENN publication that contains short, easy-to-read articles on nutrition programme experiences and learning, from countries with a high burden of malnutrition and those that are prone to crisis, geared towards a national and sub-national audience. Issue 5 was published in English (June), French (July) and Arabic (August). In keeping with our aim to have the majority of NEX content written by and for national actors engaged in nutrition specific and sensitive programming, Issue 5 featured nine original articles about programme implementation from Kenya, Niger, Zimbabwe, Zambia, Rwanda, Malawi and Namibia, as well as one article from a newly evolving African Nutrition Network. Although 13 articles were submitted for publication, not all articles were cleared for publication although the editors hope to support the development of these for Issue 6. NEX 5 also provided summaries of published research, reviews and notable developments in the global nutrition architecture suitable for national and sub-national multi-sectoral actors.

## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### ACHIEVEMENT AND PERFORMANCE ENN's online technical forum (en-net)

en-net is an online technical forum hosted and moderated by 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 from expert moderators. By January 2016 there were 2,079 registered subscribers to en-net (registration is required to post a question or answer) an increase of almost 50% on 2014's total. Over the course of the year, en-net attracted 37,315 users (an increase from 28,506 in 2014), of whom 60.9% were returning visitors. A total of 467 questions and vacancies/notices were posted on en-net in 2015 (vs. 341 in 2014), eliciting 859 responses (vs 573 in 2014). Over the course of the year, en-net was accessed by people from 199 countries (the same as in 2014). The highest proportion of visitors was based in the US (12.6%). ENN helped develop interim guidance on Infant Feeding in Emergencies (IFE) for the European migrant/refugee crisis, promoted by a posting on en-net that has attracted over 1,000 views. This is a good example of how en-net can rapidly link practitioners to policy-makers, catalyse guidance development, and support dissemination to those who need it most. In October 2015, after considerable behind the scenes interaction, ENN launched a SUN-specific area of en-net in close collaboration with the Scaling Up Nutrition (SUN) Movement Secretariat (SMS). Three new forum areas modelled on the current SUN Communities of Practice (CoPs) have been established and it is hoped that as this site becomes known, SUN actors at country level will actively use the platform to request the support they so often need. ENN is also finalising the launch of a mirror French version of en-net, to strengthen involvement of Francophone stakeholders.

#### Scaling Up Nutrition - Knowledge Management

In March 2015, ENN began work on a five-year project to support Knowledge Management (KM) for the Scaling Up Nutrition (SUN) Movement under a Department for International Development (DFID) funded Technical Assistance for Nutrition (TAN) programme. The programme is designed to support countries to seize the opportunity presented by the favourable political environment that has been created for nutrition globally and to maximise the benefits of membership of the SUN Movement. The Micronutrient Initiative (MI) is also funded under the TAN, with a focus on delivering technical assistance support to countries within the SUN Movement. With the SUN Movement now in its second phase (2016- 2020), TAN partners will provide ongoing support to actors involved in scaling up nutrition with a focus on implementation and experience at country level.

Between the start of the project and January 2016, ENN was involved in an intensive period of project planning and preparation, which has included drafting the action plan that will guide activities between June 2016 and March 2020. This action plan is due for submission to DFID on 31st May 2016. Two extensive scoping trips to consult with a wide range of in-country stakeholders were planned: one to Africa in January 2016 and one to Asia in March 2016. ENN also recruited a full time Global Knowledge Management Coordinator based in ENN's newly opened London office and will recruit a further three regionally based Knowledge Management Specialists over the next few months.

Concurrent with the above, ENN deployed existing KM vehicles (Field Exchange, Nutrition Exchange and en-net) in order to quickly meet pre-identified KM needs within the SUN movement. These included a nutrition sensitive edition of Field Exchange published in January 2016 (FEX 51) and the creation and launch of a SUN-specific section on en-net (see en-net section, above).

The inception phase of this project will conclude in May 2016 and implementation will begin in June 2016.

#### **Workstream 2: Information and evidence on under-researched nutrition issues.**

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. ENN is committed to securing peer review publications and producing technical notes from its research activities in order to share findings and strengthen the evidence base in the sector. More details about ENN's work in this area can be found at [www.enonline.net/ourwork](http://www.enonline.net/ourwork)

## **EMERGENCY NUTRITION NETWORK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Research on Food Assistance on Nutritional Impact (REFANI)**

The Consortium for Research on Food Assistance for Nutritional Impact (REFANI) is a group comprised of Action Against Hunger, Concern Worldwide, ENN and University College of London (UCL). It is a three-year project funded by UK aid from the UK Government's Department for International Development (DFID) and co-financed through humanitarian aid from ECHO. The purpose of the consortium is to examine the impact of food assistance (cash, vouchers and/or direct food transfers) on nutrition outcomes. REFANI's primary activities centre on three country studies where programmes are currently being implemented; Pakistan, Niger and Somalia. ENNs focus has been on Pakistan (with UCL managing the studies in Niger and Somalia).

February 2015 to January 2016 saw an intensive period of data collection, data cleaning and preliminary analysis, as follows:

- All quantitative research tools were finalised in May 2015. A data collection plan was subsequently put in place.
- All baseline data was collected by September 2015. This involved recruiting and managing a team of over 40 research data collectors based in Dadu, Pakistan. This baseline data was then cleaned, and analysed, with preliminary results to be presented at the REFANI meeting in London in February 2016.
- Monthly data collection was started and all five rounds of data collection were completed by the end of January 2016. Data cleaning and analysis will start in early February 2016. Planning for the final round of data collection at the one-year point (July/August 2016) also commenced.
- The qualitative research tools were finalised and this study was well under way by the end of January 2016, as was the process evaluation.
- The Principal Investigator spent 10 days in Pakistan in December 2015 working closely with the team to ensure the quality of data collected.

ENN is very satisfied with the quality of the data to date and expects this study to produce robust findings.

##### **Review of the linkages between stunting and wasting**

This review was borne out of previous work carried out by ENN, which illustrated the divide at programme, policy and financing level between wasting and stunting. This divide has profound implications for how undernourished children across the world receive nutrition interventions and services and may well contribute to the lack of nutritional impact seen in programmes that only address one part of the undernutrition problem. Work continued on this project during 2015 with a focus on the original analysis of five country datasets from Demographic Health Surveys (DHS) (Bangladesh, Ethiopia, Congo DR, Pakistan, Nigeria) to generate prevalence rates for concurrent wasting and stunting in these populations. This was undertaken to provide a 'snapshot' of the concurrence burden for the Global Nutrition Report (GNR). A panel was written and reviewed by the GNR technical review group and published in September 2015. ENN hosted the second WaSt Technical Interest Group (TIG) meeting in London in January 2016. The meeting was very well attended by most TIG members either in person or remotely and the meeting was able to define priorities to guide the areas of focus for the coming 2 years to: follow-up on the research prioritisation paper; re-visit the TIG Viewpoint article; and pull together a plan for conducting analysis using existing datasets, particularly the Medical Research Council (MRC) Gambia data (longitudinal) and compiled SMART surveys (cross sectional).

##### **Management of Acute Malnutrition in Infants (MAMI)**

Experiences shared with ENN through FEX and in the development of Infant Feeding in Emergencies (IFE) training materials highlighted problems managing acute management in infants less than six months in NGO supported humanitarian operations. Since 2009, ENN has played a key role in gathering experts in the field to investigate this problem. During 2015 ENN published a co-authored paper regarding MAMI in the Food and Nutrition Bulletin. Three other papers were submitted for peer-review publication including challenges faced by NGOs, guidelines review, and associations with potential risk factors.

## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Additional activities this year included the development of a simple, short practical tool to support community-based management of uncomplicated cases of acute malnutrition in infants under six months of age (C-MAMI). A new 'MAMI' thematic area was also launched on ENN's online forum 'en-net' for which five technical moderators were recruited. This has extended the network of stakeholders exposed to and engaged on MAMI issues. A successful meeting of the MAMI Interest Group was held in January 2016 that led to an expansion in those involved including reproductive health and new-born care. The key recommendation that emerged was the need for WHO to review assessment criteria currently recommended for malnourished infants <6m; ENN is connecting WHO with researchers leading on this with pending published evidence likely to prompt a WHO meeting/review.

##### Nutrition Resilience

During 2015, ENN completed a desk-based review of the interconnections between resilience and nutrition as evidenced in the guidance of 6 international donors (Canada, the EU, Germany, Ireland, the UK, and the USA) and the OECD (Organisation for Economic Cooperation and Development). It examined commonality in donor thinking and approaches on resilience and how this has impacted on their thinking and approaches on nutrition (or could do so in future). Financing and institutional arrangements within donor organisations to support a resilience agenda were also examined, as were the metrics for measurement of outputs and outcomes of resilience programming. The review also considered how hard-won lessons from the nutrition sector can be of value to those working for increased resilience and concludes by setting out potential next steps. The study is seen as the beginnings of an exploration into the linkages between nutrition and resilience and that further discussion and study may be warranted.

##### Stunting in Emergencies

ENN undertook a small review regarding stunting in protracted crisis. This scoping review looked at the implications of operating in situations of protracted crisis where levels of stunting may be high or more of a concern than wasting. It included a review of documents and informal discussions with a number of key nutrition actors representing donors and agencies. The purpose was to begin to explore the issues and pose questions, and in so doing get the issue of stunting in protracted emergencies higher up the nutrition agenda. This work will be built upon during 2016.

#### Workstream 3: Discussion, cooperation and agreement.

##### Infant and young child feeding in emergencies (IFE)

Since 1999, 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 emergencies. Since 2004, ENN has been the coordinating agency and institutional 'home' of the IFE Core Group. The IFE Core Group's work to date has centred on 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 in the context of preparedness and response.

A number of activities were undertaken by ENN during 2015 including;

- The provision of technical input into the development of WHO's handbook on hemorrhagic disease management, building on ENN's work relating to infant feeding support in the ebola crisis (issued Feb 2016).
- Collaboration with UNICEF, WHO and operational agencies to develop interim guidance on infant feeding in the European migrant/refugee crisis, addressing gaps in recommendations for this particular context.
- Participation in WHO's guideline meeting to update WHO recommendations on HIV and infant feeding; ENN's remit was to represent the particular challenges relating to emergency contexts and we facilitated the working group session on this topic. One of the emerging recommendations (that WHO will take forward in 2016) was the need for a focussed meeting on HIV and infant feeding in emergencies.

A key policy guidance managed by ENN/IFE Core Group is the World Health Assembly (WHA) endorsed Operational Guidance on Infant and Young Child Feeding in Emergencies (Ops Guidance on IYCF-E). In light of the lessons learnt from the Syria response on IYCF, and recent developments in policy and technical guidance, there was consensus to update the Operational Guidance on IFE; this will be conducted in 2016 and will be co-led with UNICEF.

## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Other areas of collaboration

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 2015, ENN was engaged in the following activities:

##### Engagement in the Global Nutrition Cluster

ENN has been identified as the lead agency on Knowledge Management (KM) in the GNC information and KM taskforce established in late 2014. ENN has both attended and chaired sessions at all of the GNC meetings that have been held during 2015. Additionally, and following a request from the GNC, ENN developed a concept note on KM, which was funded by UNICEF under a Project Cooperation Agreement. This work ran through 2015 and focused on cluster learning and experiences through the development of detailed case studies from six countries experiencing Level 2 and 3 emergencies.

##### Community Management of Acute Malnutrition (CMAM) Forum

ENN participated in the steering committee of the CMAM Forum and supported the Generation Nutrition global campaign to address the global burden of acute malnutrition through attending meetings and in particular advising on the campaigns work, to analyse further the role of financing mechanisms for interventions to address global acute malnutrition.

##### Attendance at international meetings

ENN participated in a number of other international meetings during 2015, as follows;

- Attendance at the 'Global Forum for Improving Humanitarian Action' meeting in New York, a precursor to the first World Humanitarian Summit, which will be held in Istanbul in May 2016.
- Attendance at the 5th annual research conference of the Leverhulme Centre for Integrative Research on Agriculture and Health at the London School of Hygiene and Tropical Medicine which gathered researchers from around the world to examine and reflect critically on what we have learned from agriculture, nutrition and health research in the past five years.
- ENN chaired two working group sessions at the Global Forum on Nutrition-Sensitive Social Protection Programmes in Moscow
- Attendance at the ODI/Centre for Global Development hosted meeting on 'Doing Cash Differently', which launched the Report of the High Level Panel on Humanitarian Cash Transfers.
- ENN presented at the Bonn WASH Nutrition Forum as a key knowledge management initiative in the nutrition sector. As a result of participation, an article (WASHplus in Mali) was developed for Field Exchange 51 and ENN is exploring collaboration with GIZ regarding hosting an online nutrition and WASH discussion in February 2016, connecting both 'worlds'.
- ENN attended the SUN Global Gathering in Milan to learn more about SUN Phase One and also the progress being made on the strategy and accompanying Roadmap for SUN Phase Two, with which ENN's KM for SUN project will be aligned.
- ENN presented at a high-level roundtable meeting in Dublin hosted by Irish Aid at which David Nabarro (UN Special Adviser on the 2030 Agenda for Sustainable Development) was invited to attend. ENN made the case based on field evidence through a nutrition lens for more joined up policies and programming between the humanitarian and development sectors by using ENN experience from the Syria region, Ukraine, South Sudan as well as drawing from ENN's work on financing the scale up of CMAM programming.

Inputs to wider groups, academia and literature

- ENN was accepted as a member of the CALP Technical Advisory Group in late 2015.
- ENN acted as 'expert peer reviewers' for several articles submitted to journals such as Maternal and Child Nutrition Journal.
- ENN reviewed a chapter of the upcoming 'Nourishing Millions' book (stories of change in nutrition)
- ENN acted as guest lecturers for several courses; Nutrition in Emergencies Masters course at LSHTM, Global Health masters course at Oxford Brookes University, and the Institute of Development Studies Transform Nutrition 'Summer School' in Brighton.



## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Charity constitution

The charity is constituted under the Memorandum and Article of Association dated 5th September 2003, amended in accordance with the requirements for UK charity registration in 2006.

##### Recruitment and appointment of new trustees

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.

##### Organisational structure

Jeremy Shoham and Marie McGrath are executive directors of the ENN and take a direct role in the management and operations of the organisation.

##### Induction and training of new trustees

Induction is lead by ENN senior staff. Training needs are identified and necessary support arranged.

##### Key management remuneration

Two of the ENNs trustees undertake paid work for ENN. Both of the trustees had established managements 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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

04889844 (England and Wales)

##### Registered Charity number

1115156

##### Registered office

32 Leopold Street  
Oxford  
OX4 1TW

## EMERGENCY NUTRITION NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2016

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Trustees

Dr A E Duffield - resigned 15/7/2015  
V M Lack  
Dr B E Laurence  
M McGrath  
N R P Milway  
J Shoham  
A Taylor - appointed 15/7/2015

##### Company Secretary

M McGrath

##### Auditors

Richardsons  
Chartered Accountants  
Statutory Auditors  
30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Emergency Nutrition Network for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are 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 auditors are aware of that information.

#### AUDITORS

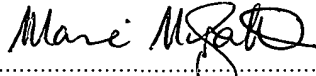
The auditors, Richardsons, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**EMERGENCY NUTRITION NETWORK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2016**

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Approved by order of the board of trustees on 31st October 2016 and signed on its behalf by:



M McGrath - Trustee

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

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We have audited the financial statements of Emergency Nutrition Network for the year ended 31 January 2016 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 January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees 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 Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on 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 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 Report of the Trustees 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 31 January 2016 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.

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

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Richardsons  
Chartered Accountants  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
30 Upper High Street  
Thame  
Oxfordshire  
OX9 3EZ

Date: .....

**EMERGENCY NUTRITION NETWORK****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2016**

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	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	2				
Charitable		76,185	837,850	914,035	607,675
Investment		281	-	281	325
Other		(7,270)	-	(7,270)	42,675
<b>Total</b>		<u>69,196</u>	<u>837,850</u>	<u>907,046</u>	<u>650,675</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable		(18,826)	936,779	917,953	622,744
<b>NET INCOME/(EXPENDITURE)</b>		<u>88,022</u>	<u>(98,929)</u>	<u>(10,907)</u>	<u>27,931</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>123,869</u>	<u>98,929</u>	<u>222,798</u>	<u>194,867</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>211,891</u></u>	<u><u>-</u></u>	<u><u>211,891</u></u>	<u><u>222,798</u></u>

The notes form part of these financial statements

**EMERGENCY NUTRITION NETWORK****BALANCE SHEET  
AT 31 JANUARY 2016**

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	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	367,290	-	367,290	145,847
Cash at bank and in hand		172,712	-	172,712	151,302
		<u>540,002</u>	<u>-</u>	<u>540,002</u>	<u>297,149</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(328,111)	-	(328,111)	(74,351)
		<u>211,891</u>	<u>-</u>	<u>211,891</u>	<u>222,798</u>
<b>NET CURRENT ASSETS</b>					
		<u>211,891</u>	<u>-</u>	<u>211,891</u>	<u>222,798</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>211,891</u>	<u>-</u>	<u>211,891</u>	<u>222,798</u>
<b>NET ASSETS</b>					
		<u>211,891</u>	<u>-</u>	<u>211,891</u>	<u>222,798</u>
<b>FUNDS</b>					
Unrestricted funds	11			211,891	123,869
Restricted funds				-	98,929
				<u>211,891</u>	<u>222,798</u>
<b>TOTAL FUNDS</b>					
				<u>211,891</u>	<u>222,798</u>

The notes form part of these financial statements

**EMERGENCY NUTRITION NETWORK**

**BALANCE SHEET - CONTINUED  
AT 31 JANUARY 2016**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2016.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

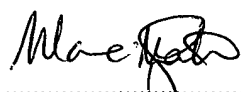
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 31st Oct 2016 and were signed on its behalf by:



.....  
M McGrath - Trustee

The notes form part of these financial statements

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## EMERGENCY NUTRITION NETWORK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2016

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 33% Straight Line

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## EMERGENCY NUTRITION NETWORK

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 JANUARY 2016

#### 2. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2016 £	2015 £
AAH	Charitable	-	114,749
DFATD	Charitable	15,809	16,610
Concern Worldwide	Charitable	3,190	3,571
IMC	Charitable	1,576	1,424
Irish Aid	Charitable	180,815	157,580
OFDA	Charitable	398,504	218,857
Other Income	Charitable	12,929	7,681
Save the Children UK	Charitable	-	1,600
UNHCR	Charitable	6,600	5,600
Unicef	Charitable	-	80,003
ACF USA	Charitable	136,497	-
Donations	Charitable	39	-
GURD	Charitable	(79)	-
Save USA	Charitable	11,236	-
Unrestricted	Charitable	152	-
DFID	Charitable	146,767	-
Interest received	Investment	281	325
Other Income	Other	-	42,675
Other Income	Other	(7,270)	-
		<u>907,046</u>	<u>650,675</u>

#### 3. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Charitable	<u>917,953</u>	<u>917,953</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2016 nor for the year ended 31 January 2015.

##### Trustees' expenses

During the year the trustees incurred expenses of £243. In addition they also incurred expenses of £6,763 in their capacity as Technical Directors.

## EMERGENCY NUTRITION NETWORK

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 JANUARY 2016

#### 5. STAFF COSTS

Wages and salaries	308,227
Social security	32,979
Pension costs	4,013
	<u>345,219</u>

During the year one of the directors was paid £65,659

The average number of employees in the year 9

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable	61,068	546,607	607,675
Investment	325	-	325
Other	42,675	-	42,675
<b>Total</b>	<u>104,068</u>	<u>546,607</u>	<u>650,675</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	153,846	468,898	622,744
<b>Total</b>	<u>153,846</u>	<u>468,898</u>	<u>622,744</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(49,778)</u>	<u>77,709</u>	<u>27,931</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>173,647</u>	<u>21,220</u>	<u>194,867</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>123,869</u>	<u>98,929</u>	<u>222,798</u>

#### 7. 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 £4,013 (2015: £8,503).

**EMERGENCY NUTRITION NETWORK****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2016****8. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 February 2015	4,183
Disposals	(2,402)
	<u>1,781</u>
At 31 January 2016	<u>1,781</u>
<b>DEPRECIATION</b>	
At 1 February 2015	4,183
Eliminated on disposal	(2,402)
	<u>1,781</u>
At 31 January 2016	<u>1,781</u>
<b>NET BOOK VALUE</b>	
At 31 January 2016	-
	<u>-</u>
At 31 January 2015	-
	<u>-</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	28,873	8,542
Other debtors	5,080	3,403
Prepayments and accrued income	333,337	133,902
	<u>367,290</u>	<u>145,847</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	36,510	41,673
Social security and other taxes	20,386	14,642
Accruals and deferred income	271,215	18,036
	<u>328,111</u>	<u>74,351</u>

**EMERGENCY NUTRITION NETWORK****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2016****11. MOVEMENT IN FUNDS**

	At 1/2/15 £	Net movement in funds £	At 31/1/16 £
<b>Unrestricted funds</b>			
General fund	123,869	88,022	211,891
<b>Restricted funds</b>			
Restricted	98,929	(98,929)	-
<b>TOTAL FUNDS</b>	<u>222,798</u>	<u>(10,907)</u>	<u>211,891</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,196	18,826	88,022
<b>Restricted funds</b>			
Restricted	837,850	(936,779)	(98,929)
<b>TOTAL FUNDS</b>	<u>907,046</u>	<u>(917,953)</u>	<u>(10,907)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2016.

EMERGENCY NUTRITION NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2016

13. TRANSFERS BETWEEN FUNDS

	At Feb 1st 2015	Income	Final expenditure	Transfers	At 31 January 2016
<b>UNRESTRICTED FUNDS</b>	123,869	69,191	-18,828	-	211,887
<b>RESTRICTED FUNDS</b>					
Audit	-	25,460	25,460	-	-
CASH	-	18,349	18,349	-	-
CKM	71,825	-	71,825	-	-
FEX	1,078	215,757	216,835	-	-
IAM	14,496	8,878	23,374	-	-
IFE	5,633	9,802	15,435	-	-
LEAD	-	57,065	57,065	-	-
MAMI3	5,897	74,445	80,342	-	-
NFEX	-	85,788	85,788	-	-
OFM	-	24,891	24,891	-	-
REFANI	-	136,497	136,497	-	-
RES	-	24,666	24,666	-	-
SUN KM	-	146,767	146,767	-	-
WAS	-	9,485	9,485	-	-
	98,929	837,850	936,779	-	-
<b>Totals</b>	<b>222,798</b>	<b>907,041</b>	<b>917,951</b>	<b>-</b>	<b>211,887</b>

## EMERGENCY NUTRITION NETWORK

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2016

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Other Income	-	42,675
Interest received	281	325
AAH	-	114,749
DFATD	15,809	16,610
Concern Worldwide	3,190	3,571
IMC	1,576	1,424
Irish Aid	180,815	157,580
OFDA	398,504	218,857
Other Income	5,659	7,681
Save the Children UK	-	1,600
UNHCR	6,600	5,600
Unicef	-	80,003
ACF USA	136,497	-
Donations	39	-
GURD	(79)	-
Save USA	11,236	-
Unrestricted	152	-
DFID	146,767	-
	<u>907,046</u>	<u>650,675</u>
<b>Total incoming resources</b>	907,046	650,675
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	343,259	350,025
Insurance	3,803	3,903
Telephone	7,627	5,177
Postage and stationery	71,446	2,510
Advertising	1,088	35,473
Sundries	-	1,226
Travelling	45,734	28,685
Rent, rates and utilities	18,534	9,567
Internet & website charges	4,039	8,208
Equipment and supplies	509	150
Meeting costs	3,644	15,296
Event costs	653	4,401
Customer entertaining	96	61
Consultancy fees	364,004	133,344
Accountancy consultancy	580	14,916
Bank charges	592	(2,168)
Foreign exchange (gains)/loss	106	(55)
Auditors remuneration	6,600	8,700
Carried forward	872,314	619,419

This page does not form part of the statutory financial statements

**EMERGENCY NUTRITION NETWORK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2016**

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	2016 £	2015 £
<b>Charitable activities</b>		
Brought forward	872,314	619,419
maintenance costs	13,645	3,325
Administrative expenses	966	-
Project audits	31,028	-
	<u>917,953</u>	<u>622,744</u>
<b>Total resources expended</b>	917,953	622,744
<b>Net (expenditure)/income</b>	<u>(10,907)</u>	<u>27,931</u>

This page does not form part of the statutory financial statements

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