

EUROPEAN NETWORK ON STATELESSNESS

England & Wales · Charity number 1158414

Details

Status Registered

Legal form CIO

Registered 2014-09-01

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

Contact

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Activities

Objects: TO PROMOTE THE RIGHT TO A NATIONALITY AND THE HUMAN RIGHTS OF STATELESS PERSONS (AS DEFINED) AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS AND COUNCIL OF EUROPE TREATIES, IN PARTICULAR THOSE CONTAINED WITHIN:(I) THE 1966 INTERNATIONAL COVENANT ON CIVIL AND POLITICAL RIGHTS;(II) THE 1966 INTERNATIONAL COVENANT ON ECONOMIC, SOCIAL AND CULTURAL RIGHTS;(III) THE 1954 UNITED NATIONS CONVENTION RELATING TO THE STATUS OF STATELESS PERSONS;(IV) THE 1961 UNITED CONVENTION ON THE REDUCTION OF STATELESSNESS;(V) THE 1989 CONVENTION ON THE RIGHTS OF THE CHILD;(VI) THE 1979 CONVENTION ON THE ELIMINATION OF ALL FORMS OF DISCRIMINATION AGAINST WOMEN;(VII) THE 1965 INTERNATIONAL CONVENTION ON THE ELIMINATION OF ALL FORMS OF RACIAL DISCRIMINATION;(VIII) THE 1950 EUROPEAN CONVENTION ON HUMAN RIGHTS;(VIII) THE 1997 EUROPEAN CONVENTION ON NATIONALITY; AND(X) THE 2006 EUROPEAN CONVENTION ON THE AVOIDANCE OF STATELESSNESS IN RELATION TO STATE SUCCESSION.THROUGHOUT THE WORLD BY MEANS OF ALL OR ANY OF THE FOLLOWING ACTIVITIES:(A) MONITORING ABUSES OF SUCH HUMAN RIGHTS;(B) OBTAINING REDRESS FOR THE VICTIMS OF SUCH HUMAN RIGHTS;(C) RELIEVING NEED AMONG THE VICTIMS OF SUCH HUMAN RIGHTS;(D) RESEARCH INTO ISSUES AFFECTING SUCH HUMAN RIGHTS;(E) EDUCATING THE PUBLIC ABOUT SUCH HUMAN RIGHTS;(F) PROVIDING TECHNICAL ADVICE TO GOVERNMENTS AND OTHERS ON MATTERS CONCERNING SUCH HUMAN RIGHTS;(G) CONTRIBUTING TO THE SOUND ADMINISTRATION OF THE LAW AFFECTING SUCH HUMAN RIGHTS;(H) COMMENTING ON PROPOSED LEGISLATION AFFECTING SUCH HUMAN RIGHTS;(I) RAISING AWARENESS OF ISSUES CONCERNING SUCH HUMAN RIGHTS;(J) PROMOTING PUBLIC SUPPORT FOR SUCH HUMAN RIGHTS;(K) PROMOTING RESPECT FOR SUCH HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;(L) INTERNATIONAL ADVOCACY OF SUCH HUMAN RIGHTS;(M) ELIMINATING INFRINGEMENTS OF SUCH HUMAN RIGHTS.IN FURTHERANCE OF THESE OBJECTS AND TO THE EXTENT PERMITTED BY LAW BUT NOT OTHERWISE, THE CHARITY TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE CHARITY TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CIO TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH CIO CARRIED OUT ITS OBJECTS.STATELESS PERSONS MEANS PERSONS WHO ARE NOT CONSIDERED AS A NATIONAL BY ANY STATE UNDER THE OPERATION OF ITS LAW (WITHIN THE MEANING OF THE 1954 CONVENTION RELATING TO THE (STATUS OF STATELESS PERSONS), OR AT RISK OF STATELESSNESS ACCORDING TO THIS DEFINITION.

Activities: ENS is a network of non-governmental organisations, academic initiatives and individual experts committed to address statelessness in Europe. We are dedicated to strengthening the voices of stateless persons in Europe & to advocate for full respect of their human rights.We aim to reach our goals by conducting & supporting legal & policy development, awareness raising & capacity building activities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Albania
- Andorra
- Armenia
- Austria
- Azerbaijan
- Belgium
- Bosnia And Herzegovina
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Georgia
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Macedonia
- Malta
- Moldova
- Monaco
- Montenegro
- Netherlands
- Norway
- Poland

- Portugal
- Romania
- San Marino
- Serbia
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- Turkey
- Ukraine
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£575,655	£520,510	£290,150	10
2023-12-31	£431,568	£546,515	-	-
2022-12-31	£588,290	£597,309	£349,952	9
2021-12-31	£456,996	£417,459	-	-
2020-12-31	£504,863	£360,642	£319,434	6

Trustees

Name	Role	Appointed
Can Jonathan Yuregir	Chair	2021-09-27
ALLAN LEAS		2014-09-01
Aleksandra Semeriak Gavrilienok		2023-11-06
Cecile Clerc		2024-03-27
Christiana Bukalo		2021-01-26
GABOR GYULAI		2014-09-01
Helen Elizabeth Lowe		2025-04-23
Jean Denise Lambert		2019-09-20
Maurice Wren		2014-09-01
Mohammed Gharbawi		2026-02-04
Peter Greig		2021-06-10

EUROPEAN NETWORK ON STATELESSNESS

England & Wales - Charity number 1158414

Accounts

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

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

Trustees	C Bukalo C Clerc (appointed 27 March 2024) A Semeriak Gavrilénok (appointed 6 November 2023) P Greig, Treasurer G Gyulai J D Lambert A Leas H E Lowe (appointed 23 April 2025) A Savva (appointed 27 March 2024) M Wren C J Yuregir, Chair
Charity registered number	1158414
Principal office	28 Stainforth Road Walthamstow London E17 9RD
Director	C Nash
Independent auditors	Streets Audit LLP Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ
Bankers	Metro Bank One Southampton Row London WC1B 5HA Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW HSBC plc 192 Hoe Street Walthamstow London

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the audited financial statements of the Charity (ENS) for the year from 1 January 2024 to 31 December 2024.

Foreword

Dear colleagues and partners,

Since launching our network in 2012 we have built a thriving ecosystem of organisations working alongside impacted communities to address statelessness in Europe. We have continually innovated and consistently achieved impact through our multistakeholder approach and ability to forge relationships and influence key policymakers.

As demonstrated in this report, 2024 was no exception. Our #StatelessJourneys campaign helped to secure important amendments to the EU Migration & Asylum Pact, which, for the first time, introduced binding obligations for EU Member States to identify stateless refugees and protect their rights. The challenge now is to ensure effective implementation across the EU over the coming years, and we are working closely with our members to achieve this.

One key ingredient of success with the campaign was its co-design and co-delivery with stateless changemakers within our network. During 2024, our community group has continued to grow and co-develop initiatives such as our storytelling guidelines, designed with individuals with lived experience to help them control their own narrative, drive forward change, and create a better future on their own terms.

At the same time, we have continued to invest in and innovate with our flagship tools such as our Statelessness Index, which now monitors law, policy, and practice on statelessness in 34 countries across Europe, enabling us to hold governments to account. Our Statelessness Case Law Database now contains nearly 400 case summaries and underpins our efforts to tackle statelessness through the courts.

When surveyed this year, our members confirmed and reaffirmed that ENS is an inclusive, transparent, and accountable organisation. We are only as strong as our members, and the positive feedback received in our annual membership survey is a critical indicator both of their trust in our effectiveness and their commitment to continuing together to push for change.

Despite our progress implementing our 2024-28 strategic plan, it is undeniable that 2025 has brought with it new and multiple challenges. Along with other CSOs, we are confronting an ever-worsening external environment and the devastating fallout from recent US foreign aid cuts, which are having a wide-ranging knock-on impact across the sector. In February 2025, a significant grant we had secured from the US State Department was terminated, requiring us to urgently accelerate our fundraising to plug this gap and secure new partners committed to supporting our multifaceted, multistakeholder, multilevel advocacy on statelessness. Notwithstanding these unprecedented challenges, we have been greatly inspired by the solidarity shown by members and partners alike. We remain confident and determined to maintain our external-facing impact, and to sustain the wider ecosystem we have created and nurtured.

As we redouble our efforts during 2025, on behalf of the ENS Board of Trustees and staff team, we would like to extend heartfelt thanks and appreciation to all our members, partners and supporters - we look forward to continued engagement with you and finding new allies as we seek to drive forward change over the coming years!

Yours faithfully,

Chris Nash, Director

Aleksandra Semeriak Gavrilienok, Vice-Chair of Trustees and member of the ENS community group
Jon Yuregir, Chair of Trustees.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities

a. Policies and objectives

Introduction to statelessness

Stateless people are often marginalised, at risk of discrimination and human rights abuses. They are denied basic rights many of us take for granted: to go to school, to work, to marry, to register the birth of a child, to 'legally exist'.

Statelessness occurs for different reasons including discrimination, state succession, conflicts in law, and deliberate policies of deprivation or denial of nationality. All European States have international obligations to protect stateless people and prevent statelessness, but this rarely translates into effective legal protection at national level. If Europe is to uphold its traditions of freedom, democracy, equality, rule of law and respect for human rights, it must recognise and address statelessness.

ENS was founded against this backdrop and filled a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or are led by stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that we have attracted over 180 members since our launch. Our broad membership base equips us to act as a key interlocutor between stateless communities, civil society and other stakeholders - including with EU institutions and the Council of Europe and other intergovernmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). As such, ENS is able to perform a pivotal influencing and changemaking role, straddling the national, regional and international level.

Who we are

We are a civil society alliance of organisations and individuals working to promote the right to a nationality in Europe. Our network brings together over 180 members in more than 40 countries and includes grassroots community organisations, national and international NGOs, legal advice agencies, think tanks, individuals with lived experience of statelessness, and other experts.

Since establishing we have been working to ensure that statelessness is given the attention it is due as a critical human rights issue. We are dedicated to raising awareness about statelessness and the right to a nationality, supporting legal and policy development, and building civil society's capacity to act. We work collaboratively with others and our partners trust us to provide them with reliable and high-quality comparative research, information, and analysis. Together, we seek to be an effective catalyst for change that improves the lives of people affected by statelessness across Europe.

Our London-based Secretariat steers and coordinates our work, providing guidance and channelling the expertise of those we work with into impactful solutions. Our members play a critical role, leading on national-level activities and contributing to regional and international advocacy. Our Advisory Committee draws on the diverse perspectives and experience of its members to shape and inform our work, all of which is overseen by our experienced and dedicated Board of Trustees. At the heart of our work lies the understanding that stateless people and their communities should be the leaders of change.

We want to be an organisation that works tirelessly alongside people affected by statelessness to improve their lives; a strategic partner to policymakers in law and policy reform; a network that is stronger with the voice of each new supporter who joins our campaigns; and a catalyst for change.

Our Vision

Our vision is for a Europe where everyone is able to realise their right to a nationality.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Our Mission

ENS connects stateless people, their communities, and organisations and experts from across Europe with a shared dedication to breaking the cycle of statelessness and realising everyone's right to a nationality. We aim to reach our goals by enabling collective action in three areas: law and policy development, awareness-raising, and capacity-building.

Our Values

Diversity • Equality • Inclusion • Transparency • Accountability • Innovation • Collaboration

The problem we seek to address in the current context

The struggle to break the cycle of statelessness in Europe continues to face challenges on multiple fronts. A long-standing rise in nationalism and racism has exacerbated negative attitudes towards refugees, migrants, and other minoritized groups.

Across the region, respect for human rights and the rule of law are at risk of backsliding. At the same time, wars and the climate crisis are fuelling forced displacement around the world, which is both a cause and consequence of statelessness. Against this backdrop, it is ever more important that we continue to hold governments to account and ensure that statelessness gets the attention it is due as a pressing human rights issue that cuts across policy areas such as child rights, migration, and equalities.

At least half a million people in Europe are stateless. The true number of those affected is undoubtedly much higher, as a lack of data makes official estimates unreliable. Stateless people are diverse and have different identities. Stateless people describe how a life without a nationality can be marked by immeasurable hardship, frustration, social exclusion, stigma, and poor mental health.

The causes of statelessness include State succession, gaps, conflicts or discrimination in nationality laws and State practices, as well as deliberate policies to deny or strip people of nationality. Thousands of children are born stateless in Europe each year because States do not have safeguards in their laws to ensure every child acquires a nationality.

But statelessness is preventable. Drawing on our awareness-raising gains over the last decade, growing engagement by regional policymakers, and, above all, increased connectivity with stateless communities, we are in a strong position to push for lasting law and policy reform.

Public benefit statement

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

b. Strategies for achieving objectives

How we work

We structure our work under three main activity pillars:

Awareness-raising & Knowledge-sharing

Statelessness remains relatively poorly understood. It receives inadequate policy attention and media coverage compared to other human rights issues. We work with affected people and communities to amplify their voices and address this gap in awareness. Through our online communication channels, we publish information and commentary for diverse audiences. Our website includes a library of over 800 blogs, publications, interviews, and editorials providing analysis of developments to a readership of thousands. Our cutting-edge research and policy analysis inform debate. Our online campaigns engage and inspire supporters. We work with the media and use digital platforms to tell stories and engage new audiences.

Law & Policy Development

We work alongside stateless people and their allies to carry out evidence-based advocacy. We commission and publish research to strengthen understanding and come up with solutions. Our website is a first port of call for information, research, and analysis. Our Statelessness Index is a critical benchmarking tool underpinning our change efforts. We work with our members to produce expert legal and policy analysis and hold governments to account. We are an interlocutor between our members, affected communities, and regional decision-makers. Our events attract international audiences. With our Statelessness Case Law Database and other initiatives, we support our members with litigation as we recognise that part of the fight to end statelessness must happen through the courts.

Capacity-building & Community Engagement

Our diverse network of over 180 organisations and individuals in more than 40 countries multiplies our impact. We co-develop tools and channel resources to our members and coordinate their involvement in pan-European campaigns, research, and advocacy. We prioritise engaging with people with lived experience of statelessness and representatives of affected communities and facilitating spaces for open collaboration. Our Annual General Conference brings our members together to debate and strategize. We provide a forum for the exchange of information, ideas, and good practice that aims to be shaped and informed by stateless people. We deliver online and in-person training designed to build the capacity of civil society, affected communities, policymakers, and frontline officials to address statelessness.

How we work across themes

Statelessness is an intersectional issue. Stateless people are of different genders, ages, socio-economic backgrounds, abilities, religions, and ethnicities. Some stateless people have been displaced; others have lived in the same place for generations. This means that they can experience discrimination in multiple ways because of different aspects of their identities. We recognise that our work must consider these different experiences and strive to be representative of diverse stateless communities for it to be relevant and legitimate. Guided by this principle and the expertise of our Advisory Committee and wider membership, we identify priority issues to focus on within four broad themes:

1. Children's Rights

This includes advocating for full access to birth registration and promoting nationality law reform to end childhood statelessness.

2. Access to Justice

This includes promoting legal empowerment, rule of law, and ending the detention of stateless people.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

3. Forced Migration
This includes responding to stateless refugees and advocating for statelessness protection regimes and improved integration and inclusion policies.
4. Anti-Discrimination
This includes addressing discrimination as a root cause of statelessness, promoting minority rights including Roma rights and health rights and addressing gender and intersectional discrimination.

How we work with others

Collaboration is one of our core values. We believe that collaborative and mutually reinforcing alliances between affected communities, their allies, and decision-makers are essential for sharing resources and expertise, identifying solutions to shared challenges, and achieving impact. We strive to work in partnership with individuals and communities affected by statelessness, civil society organisations including other regional statelessness networks, governmental and intergovernmental bodies, regional institutions, law firms, the media, and academia. As well as statelessness and nationality rights experts, we work closely with experts focused on issues that intersect with statelessness, including child rights and women's rights experts, refugee support organisations and advocates, and minority rights specialists.

We have developed strong relationships for advocacy with regional and international institutions including the European Union, Council of Europe, UNHCR and UN human rights mechanisms, as well as with national governments, ombudspersons, and National Human Rights Institutions at country level. Above all, we are committed to ensuring that people with lived experience of statelessness and their communities can claim power as leaders of change. We are determined to continue sharing advocacy spaces and helping connect stateless communities with decision-makers at national and regional level.

c. Strategic Plan 2024-2028

Our new Strategic Plan has been co-created in consultation with staff, trustees, members, our Advisory Committee, and Community Group, and informed by an external evaluation of our work in 2023, which sought the views of a range of stakeholders. It sets out our longer-term strategic goals and our objectives for the next five years and will form the basis for our operational plan.

Our most recent evaluation confirmed that we have realised many of the objectives we embarked on in our 2019-2023 Strategic Plan. It also helped us to capture important organisational learning and to identify areas where we can strengthen our impact.

We are strongly committed to embodying best practice as a learning network and recognise that organisational learning is critical to successfully delivering our new Strategic Plan. We will monitor its implementation in line with the indicators and targets set in our MEL framework. Our MEL framework has developed in consultation with members, and with input from the Advisory Committee and our Board of Trustees.

To ensure the shared ownership of results, all three will hold responsibility for annual monitoring of the Plan's implementation. Halfway through the Strategic Plan, we will carry out a mid-term review of its implementation. This review will assess the results and challenges to date and provide recommendations for its successful delivery to the end of the strategic period, including any changes necessary to ensure its continued relevance.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Strategic goal 1: Legal and policy frameworks ensure the effective realisation of the right to a nationality and other human rights of stateless people.

- 1.1 Domestic and international laws and policies are adopted, improved, and effectively implemented.
- 1.2 Advocacy and decision-making are informed by accurate and accessible information, including from stateless communities.
- 1.3 Different audiences are engaged and mobilised to act on statelessness.
- 1.4 Key actors mainstream statelessness as a cross-cutting issue in relevant policy areas.

We will achieve these objectives through **activities** including:

- Monitoring law, policy and practice, promoting effective policy solutions, advocating with governments and regional institutions, and undertaking strategic litigation.
- Developing, maintaining, and disseminating our Statelessness Index and Statelessness Case Law Database, delivering training, researching underexplored areas, translating and updating outputs, and ensuring they are informed by stateless people.
- Communicating the rights, experiences, and stories of stateless people, delivering campaigns, and engaging the media.
- Mainstreaming statelessness in nexus policy areas, researching intersectionality and statelessness, and exchanging knowledge with those working on cross-cutting issues.

Strategic goal 2: People with lived experience of statelessness and their communities can claim power as leaders of change.

- 2.1 Stateless individuals and communities are able to fully participate in ENS changemaking.
- 2.2 Relationships and partnerships between stateless people and allies are strengthened.
- 2.3 Stateless communities are supported to work effectively on statelessness.

We will achieve these objectives through **activities** including:

- Facilitating spaces for stateless people and other stakeholders to come together, collaborate, and jointly lead on advocacy initiatives, and connecting stateless changemakers with policymakers
- Developing opportunities for peer-to-peer exchange and mentorship, delivering participatory events, promoting good practice in community engagement, and ensuring strong representation on our Advisory Committee.
- Addressing barriers to participation, fundraising and advocating to ensure stateless-led organisations and stateless individuals are resourced to work on statelessness, working with changemakers to build their capacity to take action, and addressing the mental health impacts of working on statelessness.

Strategic goal 3: ENS is an accountable, inclusive and sustainable network.

- 3.1 Organisational effectiveness is continually strengthened.
- 3.2 Member capacity, engagement and representation are enhanced.
- 3.3 ENS embodies best practice as a learning network.
- 3.4 The network is representative of affected communities.

We will achieve these objectives through **activities** including:

- Implementing our fundraising strategy, ensuring strong governance as well as effective operational planning and systems, investing in learning and development, promoting staff wellbeing, and promoting our values of diversity, equality, and inclusion.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

- Providing new opportunities for peer-to-peer learning, delivering training, strengthening the resourcing of our members to work on statelessness, facilitating interpreting and translation, and reviewing member engagement.
- Monitoring strategy implementation in a participatory way, sharing learning, striving for an anti-oppression and anti-racist approach and scheduling a review of what more we need to do to achieve this.
- Continually engaging with communities affected by statelessness to strengthen representation and ensuring that our membership actively engages through our Advisory Committee and other forums to support planning, implementation, and evaluation.

Strategic report

Achievements and performance

a. Review of activities

During 2024 ENS has continued to lead civil society efforts to address statelessness in Europe, achieving significant impact and a 'multiplier effect' through our membership, which includes over 180 members in 41 European countries.

Benchmarking progress through our Statelessness Index

A key priority has been to maintain and further develop our Statelessness Index which now benchmarks how 32 European countries address statelessness. We worked with our partners to update 14 countries, researched new country chapters for Bosnia and Herzegovina and Kosovo, and delivered outreach and engagement activities in 18 countries. In March 2024, we held our annual state of play assessment webinar with an audience of over 100. The Index which had over 14,000 users in 2024 continues to enhance our ability to monitor law and policy, push for reform, and hold governments to account on their international obligations. In November we published a comparative Index briefing on birth registration and the prevention of statelessness in Europe. The Index contains a dedicated thematic section on detention, which informs our ongoing advocacy on preventing the arbitrary detention of stateless people.

Seeking to embed advocacy wins by influencing implementation of the EU Migration & Asylum Pact

Building on our #StatelessJourneys initiative focused on improving routes to protection for stateless refugees, we continued our advocacy towards EU institutions which successfully resulted in the finally adopted EU Migration & Asylum Pact including new provisions to improve the identification and protection of displaced stateless people. We followed this up with extensive advocacy on the need to action this as part of the Pact implementation process, in support of which we prepared this detailed briefing. Our advocacy has included multiple meetings with the European Commission, MEPs, Member States and the EU Asylum Agency. We also engaged our members to support advocacy at country level. This coordinated and multifaceted advocacy at both regional and national level, utilising our extensive advocacy relationships, has been crucial in addressing the 'blind spot' on statelessness which had been entirely overlooked in the original Pact proposal first unveiled by the European Commission.

Continuing our focus on the War Against Ukraine

We have continued to monitor and respond to statelessness issues arising from the conflict in Ukraine. Drawing on the expertise of our members in the region, we continue to monitor and publish information on access to protection for stateless refugees in the EU and to advocate for inclusive solutions, including under the EU Temporary Protection Directive. We maintain a dedicated page on our website and participate in stakeholder fora to ensure statelessness is addressed. In February 2024, we published an updated briefing to mark the two-year anniversary since the full-scale Russian invasion.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Strategic report (continued)

Achievements and performance (continued)

Rolling out our new Identification Toolkit

A key innovation during 2024 was our development of an identification toolkit to help frontline practitioners to identify and address statelessness in countries across Europe. Together with our members, we designed a guide to developing a country-specific toolkit to support frontline asylum practitioners working with refugees to identify when somebody might be stateless, and to respond accordingly. The guide provides key definitions and general information about the causes of statelessness and how to identify it, information about determining and preventing statelessness, and resources and support for stateless people that can then be adapted to each country. Building on our #StatelessJourneys campaign and a successful pilot project in France, we have worked with partners on the ground to develop tailored toolkits for Bulgaria, Czechia, Germany, Romania, and Türkiye.

Human rights advocacy and strategic litigation

We have worked with our members to undertake extensive human rights advocacy during 2024, making joint submissions to the Universal Periodic Review for Albania, Bosnia and Herzegovina and Spain, publishing joint submissions on Serbia and Poland to the Human Rights Committee, and on Spain and Romania to the Committee on the Rights of the Child.

We have maintained a strong focus on strategic litigation, including to further develop our Statelessness Case Law Database, which now contains over 340 summaries. The database attracted over 13,000 active users in 2024. In June we published an updated version of our Litigation Toolkit and in October we published a legal briefing on statelessness and the right to respect for family and private life, accompanied by a webinar. Together with our litigation partners, we submitted two third party interventions before the European Court of Human Rights, one in February in the case *Suji v. Greece* on the right to family reunification of stateless refugees under the ECHR and one in May in *Ramadani v. Serbia* on the right to immediate birth registration without discrimination and the importance of nationality under the ECHR. We also produced three Litigation Bulletins, providing an overview of developments on statelessness from European courts, recent publications and information about upcoming opportunities. We have continued to coordinate our Strategic Litigation Online Forum and organised regular legal drop-in sessions for legal practitioners working on statelessness in Europe, providing a member-led space to exchange knowledge and expertise across the ENS network.

Tackling Roma statelessness

We have continued to prioritise work to address Roma statelessness with a particular focus on a project with the Council of Europe in the Western Balkans supporting our members to advocate for governments to implement commitments to end Roma statelessness under the EU Enlargement Process. In April 2024, we made a submission to the European Commission's Annual Enlargement Package focusing on statelessness and covering all enlargement countries for the first time.

Addressing statelessness on the global stage

We have continued our international advocacy to ensure that statelessness is prominently addressed as part of the UN's Global Compact on Refugees and Global Refugee Forum (GRF) process, including by continuing to serve on the GRF NGO Reference Group. We also served as a member of the Taskforce set up to advise on the formation of a new UNHCR-led multistakeholder Global Alliance to End Statelessness before successfully applying to join its inaugural Advisory Committee which replaced the Taskforce in September. In October our Director was invited to speak at the High-Level Segment (HLS) on Statelessness which formally launched the Global Alliance. Ahead of this we published a HLS briefing on statelessness in Europe, following this up with several meetings in the margins of the HLS – including organising a delegation meeting of 15 civil society actors with UNHCR's Assistant High Commissioner. We also facilitated with UNHCR the first ever Global Alliance Regional Network Lab on Statelessness. Earlier, in February 2024, we organised and/or presented at six sessions during the World Conference on Statelessness in Malaysia.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Strategic report (continued)

Achievements and performance (continued)

Growing our reach

Our social media, blog, newsletter, and website continue to strengthen our online presence and issue awareness with over 73,000 annual website users. In November we convened our Annual General Conference (online) bringing together our members from across Europe, and complementing other initiatives we held throughout the year designed to connect and engage our network with implementation of our strategic plan.

Centering stateless people and progressing our community engagement work

Underpinning all our work and critical to our changemaking efforts is our strong engagement with stateless people and communities directly impacted by statelessness. We continue to facilitate a regular online space for collaboration and dialogue with a group of over 45 stateless changemakers and community representatives. We regularly consult the group on core ENS activities and enable opportunities to participate in and inform our work, as well as to co-develop holistic support and training. Through our community engagement model, we help to facilitate community representatives to meet directly with policymakers as part of our efforts to drive systemic change. At our online and in-person events, we have ensured that stateless leaders speak alongside ministers, parliamentarians, UN and other institutional leaders, reinforcing knowledge parity and enabling their direct shaping of policy agendas at country and regional level. To support this, we have also continued to promote our Community Speaker Policy co-designed to support equitable inclusion and respect for community members speaking at events. During 2024 we complemented this by co-developing Community Storytelling Guidelines, designed to help enable individuals with lived experience to authentically control their own narrative in driving change and creating a better future.

Financial review

a. Income and expenditure

The income of the charity in 2024 amounted to £575,655 (2023 £431,568), and expenditure was £520,510 (2023 £546,545) resulting in an increase in funds of £55,145 (2023 decrease of funds of £114,947).

At the end of the year the charity held restricted funds of £63,243 (2023 £44,985) and unrestricted funds of £226,907 (2023 £190,020). General Unrestricted funds amounted to £114,231 (2023 £117,487). The total funds of the charity were £290,150 (2023 £235,005).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable incorporated organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

c. Key performance indicators

ENS has identified five key financial performance indicators with regard to the delivery of activities.

- 1) Grants and donations by donor: By monitoring specific grants and donations received we are able to monitor fluctuations in income from existing funders and seek opportunities for repeat funding streams.
- 2) Total grants and donations: ENS monitors the total amount of donor income received to enable us to monitor fluctuations in donations received to ensure we meet project and operational costs.
- 3) Donor attrition: ENS will monitor grant and donor income on a quarterly basis to identify and address

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

issues/shortfalls in the event of significant donor attrition levels.

- 4) Total expenditure: We monitor our expenditure against both restricted and unrestricted income to ensure we are meeting grant requirements and to enable us to ensure cost effective measures in operational activities..
- 5) Cost effectiveness: We continuously monitor how we expend all income we received and regularly review our activities to ensure we bring down expenditure wherever possible.

d. Reserves policy

ENS is committed to maintaining a prudent level of reserves to ensure financial stability, business continuity, and the ability to meet its obligations in the event of unforeseen financial difficulties.

ENS aims to establish reserves from its grant income from relevant donors (through negotiation where donors are willing to allow funds to be allocated towards unrestricted reserves) and unrestricted donations (individual and/or corporate) obtained through diversifying the ENS funding base. The purpose of the reserve is to enable the charity to meet all its legal and contractual commitments and ensure adequate working capital in the event of a threat arising to the future viability of the charity.

ENS will therefore seek to accrue free, General Unrestricted reserves necessary to cover three months' core operating costs.

Trustees will keep the policy under review on a regular basis.

At 31 December 2024 the charity had reserves of £290,150 of which £226,907 were unrestricted and £114,231 of which made up the General Unrestricted Fund.

e. Principal risks and uncertainties

Working in the charity sector and the nature of ENS's activities, funding base, reserves and structure may expose ENS to certain risks, including those identified below.

- 1) Financial risks: Cash flow sensitivities on operational activities, dependency on certain income streams, foreign currency exchange losses on funding income, pension commitments and changes in funding priorities away from the statelessness issue.
- 2) Operational risks: Competition from similar organisations, loss of current funding streams and difficulty in generating new funding opportunities.
- 3) Environmental factors: adverse publicity due to large influx of migrants in Europe, changes in public perception on statelessness issues, demographic distribution on funders and beneficiaries, government policy pertaining to funding priorities and impact of tax regime on voluntary giving.

f. Financial risk management objectives and policies

These can be summarised under the following five areas:

- 1) Policies and procedures
Related to fundamental risks identified; a series of policies have been developed to underpin the internal control process. The policies are overseen by the Finance Committee. Written procedures support the policies where appropriate

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

- 2) **Organisational development, planning and budgeting**
The organisational development, operational and strategic planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting strategic plan objectives is monitored regularly through our Monitoring Evaluation and Learning Framework (MEL). Risk management is built into this process.
- 3) **Risk frameworks**
This framework is overseen by the Finance Committee and helps to identify, assess, and monitor risks significant to ENS. The risk register is revised quarterly, to ensure emerging risks are added as required, and improvement actions and risk indicators are monitored regularly.
- 4) **Finance Committee**
The Finance Committee (also comprising the Chair of Trustees and the Treasurer) reports to the Board of Trustees on internal controls and on any emerging issues. This committee oversees internal audit, external audit and management as required in its review of internal controls. It provides advice to the full Board of Trustees on the effectiveness of ENS with regard to the internal control system and the charity's system for the management of risk.
- 5) **Internal audit process.**
Internal audit is used as a tool to review the effectiveness of the internal control systems used by ENS and is implemented through compiling quarterly management accounts, conducting informal internal audits of receipts and cashbook.

g. Principal funding

ENS funds its activities through a combination of restricted and unrestricted donor income and is currently seeking to diversify its income base to include more individual and corporate giving.

ENS is grateful for the funding support it has received to date from the Sigrid Rausing Trust, Comic Relief, Council of Europe, Swiss Philanthropy, UNHCR's Europe Bureau and Department of International Protection (DIP), Oak Foundation, Robbins Family Charitable Fund, Robert Bosch Stiftung and Porticus Stichting Benevolentia.

ENS has clear funding goals for the short term, including to:

- Secure new and renewed core funding to cover the cost of coordinating the network;
- Keep operating costs to a best value minimum;
- Detect new possible funding streams for projects and be successful in securing funding with them.

Structure, governance and management

a. Constitution

The principal object of the charitable incorporated organisation (the European Network on Statelessness-ENS) is to promote the right to a nationality and the human rights of stateless persons.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

Existing Trustees are responsible for the recruitment of new Trustees, who are elected or coopted under the terms of the Constitution by members and Trustees of the CIO.

ENS recognises that an effective Board of Trustees is essential if the charitable incorporated organisation is to be successful in achieving its objects. As an entity, the Board of Trustees are required to have the skills and experience to strategically support ENS and the expertise to support the organisation in ensuring that it adheres to its stated aims and legal responsibilities.

c. Policies adopted for the induction and training of Trustees

The chairperson is responsible for overseeing the induction process for new Trustees. The Trustee training and induction programme ensures that newly appointed Trustees receive information on all matters necessary to enable them to perform their duties effectively. The training and induction pack includes a copy of governing documents, history of the organisation, current strategic plans, organisational structure, Director and board responsibilities and minutes of recent board meetings. Trustees are also provided with information relating to the governance and management of ENS, to financial accounts and reporting procedures and explanations for relevant ENS policies including, for example, procedures for the reimbursement of Trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that Trustees are aware of the scope of their responsibilities under the Charities Act 2011. Furthermore, training opportunities are actively identified to further support Trustees.

d. Organisational structure and decision-making policies

ENS has a Board of Trustees (currently comprising eleven members) who meet quarterly in plenary, and are responsible for the strategic direction, management and governance of the charity. Trustee subcommittees on finance, fundraising, board succession planning and membership also meet regularly to facilitate decision making during board meetings. The Trustees are accountable to the ENS membership and maintain close supervision over the corporate governance of ENS with an operational focus on finance, funding, recruitment/management and reporting.

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS's multiannual strategic plan and annual activity plans, the management of ENS operational responsibilities and for providing support to the Board of Trustees and ENS members as required. The Director is accountable to the Board of Trustees and required to provide reports as directed. The Director, supported by the Senior Management Team (SMT), is also responsible for individual supervision of the staff and for ensuring that staff and volunteers continue to develop their skills and working practices in line with good practice.

ENS also benefits from an Advisory Committee. Its members (currently comprising 16) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

e. Pay policy for key management personnel

All Trustees are reimbursed for their travel, subsistence and accommodation expenses, where applicable for attending Trustee meetings and meetings related to ENS activities.

ENS currently has 10 staff members, all staff salaries (including the Director's salary) are set and reviewed by the Finance Committee, a subcommittee of our Board of Trustees, and confirmed by the board of trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to Finance Committee and Board approval on a yearly basis. All staff receive quarterly supervision and performance appraisal by the Director or relevant line manager, and in the case of the Director a 360 review to seek feedback from Trustees and colleagues.

f. Related party relationships

In addition to its over 180 members in 41 countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and intergovernmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice or engagement from lawyers and other professionals in support of its work.

g. Financial risk management

The Trustees have assessed the major risks to which the charitable incorporated organisation is exposed, in particular those related to the operations and finances of the charitable incorporated organisation and are satisfied that systems and procedures are in place to mitigate our exposure to the identified risks.

h. Trustees' indemnities

ENS is a charitable incorporated organisation (CIO), and members and Trustees have limited liability; in accordance with ENS Articles of Association 8.1. In the event of ENS winding up, the members of the CIO have no obligation to contribute to its assets and no personal responsibility for settling its debts and liabilities.

ENS has Public Liability Insurance for its employees, volunteers, Trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as an important step towards better protecting stateless persons. This has resulted in several positive reforms, while also paving the way for future progress in some contexts. ENS, together with its members, impacted communities, and other partners, can justifiably take credit for this progress and for contributing to the ongoing emergence of statelessness as a key issue at national, regional, and international levels. Our work has had a broad impact in these fora and served as a forerunner to the UNHCR-led #IBelong campaign and the new UNHCR-led Global Alliance to End Statelessness.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods (continued)

However, significant further work is urgently required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges us to mobilise new audiences, partners and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain our existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating statelessness, as articulated by the new multistakeholder Global Alliance to End Statelessness, will necessitate the mobilisation of an international coalition of civil society actors. ENS stands ready to serve as the regional focal point for this work as part of its ongoing changemaking work.

Moreover, it must be acknowledged that 2025 has brought with it significant new headwinds. After making good progress implementing our 2024-28 strategic plan during 2024, along with other CSOs we are now facing multiple challenges in an ever-worsening external environment particularly following recent US foreign aid cuts which are having wide-ranging knock-on impacts across the sector. This underscores the need to accelerate our fundraising and to seek new partners committed to supporting our multifaceted multistakeholder advocacy on statelessness straddling the national, regional and international level. In the face of these challenges, we remain confident and determined to maintain our external-facing impact and to sustain the wider ecosystem we have nurtured and developed since founding as a network in 2014.

Against this backdrop, and in terms of future organisational development, the following specific priorities have been identified:

- 1) To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues, to diversify our funding base and secure additional resources for addressing the problem.
- 2) To support our members and help ensure their sustainability through increased joint fundraising and a controlled growth and member empowering strategy which maintains an agile structure for the Network with a small Secretariat and a philosophy of building capacity and channelling resources through our members and community members wherever possible.
- 3) To exploit the Network's operational and influencing base established to date (i.e. its growing core of active members and relationships developed with key stakeholders) to deliver targeted and effective actions to address statelessness and to ensure proper respect for the human rights of stateless persons.
- 4) To continue to highlight the intersectional nature of statelessness and seek new alliances with partners working on nexus issues including forced displacement, child rights, access to justice, anti-discrimination, international development and climate change.
- 5) To maintain a strong focus on holding governments to account regarding their international obligations towards stateless people, including by maintaining monitoring through our Statelessness Index, Statelessness Case Law Database, #StatelessJourneys and #RomaBelong initiatives – including to ensure effective implementation of political commitments made and/or legal commitments entered into.

Integral to all of ENS's work is the recognition that the issue of statelessness demonstrates a clear gulf between the theoretical international protection framework and the realisation of those rights in practice by individual stateless persons. ENS will continue to target its efforts at trying to breach this gulf, and critically to centre stateless people and impacted communities in all of our changemaking work.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

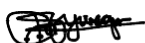
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

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

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



C J Yuregir (Jul 3, 2025 17:22 GMT+1)

Mr C J Yuregir

Chair of Trustees

Date: 03/07/2025

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS

Opinion

We have audited the financial statements of European Network On Statelessness (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects respects the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, General Data Protection Regulations (GDPR) 2018, safeguarding of vulnerable adults and children, employment and taxation legislation, anti-bribery, environmental and health and safety legislation
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON
STATELESSNESS (CONTINUED)

Use of our report

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

Streets Audit LLP

Streets Audit LLP

Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: *14 JULY 2025*

EUROPEAN NETWORK ON STATELESSNESS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	33,977	-	33,977	15,917
Charitable activities	5	293,943	245,869	539,812	415,253
Investments	6	1,866	-	1,866	398
Total income		329,786	245,869	575,655	431,568
Expenditure on:					
Charitable activities	7	292,899	227,611	520,510	546,515
Total expenditure		292,899	227,611	520,510	546,515
Net movement in funds		36,887	18,258	55,145	(114,947)
Reconciliation of funds:					
Total funds brought forward		190,020	44,985	235,005	349,952
Net movement in funds		36,887	18,258	55,145	(114,947)
Total funds carried forward		226,907	63,243	290,150	235,005

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

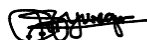
The notes on pages 24 to 37 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Current assets			
Debtors	12	18,555	38,825
Cash at bank and in hand		291,720	209,853
		<u>310,275</u>	<u>248,678</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(20,125)	(13,673)
Net current assets		<u>290,150</u>	<u>235,005</u>
Total net assets		<u><u>290,150</u></u>	<u><u>235,005</u></u>
Charity funds			
Restricted funds	14	63,243	44,985
Unrestricted funds	14	226,907	190,020
Total funds		<u><u>290,150</u></u>	<u><u>235,005</u></u>

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



[C J Yuregir \(Jul 3, 2025 17:22 GMT+1\)](#)

Mr C J Yuregir

Chair of Trustees

Date: 03/07/2025

The notes on pages 24 to 37 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	80,001	(149,047)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	1,866	398
	<hr/>	<hr/>
Net cash provided by investing activities	1,866	398
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	81,867	(148,649)
Cash and cash equivalents at the beginning of the year	209,853	358,502
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	291,720	209,853
	<hr/>	<hr/>

The notes on pages 24 to 37 form part of these financial statements

EUROPEAN NETWORK ON STATELESSNESS

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

1. General information

As set out in the trustees' report, European Network on Statelessness is a charitable incorporated organisation registered in England and Wales. The address of their registered office is 28 Stainforth Road, Walthamstow, London, E17 9RD.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

European Network On Statelessness meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

EUROPEAN NETWORK ON STATELESSNESS

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

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Foreign currencies

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

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

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

2.11 Pensions

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

EUROPEAN NETWORK ON STATELESSNESS

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity allocates expenditure for staff salaries and other costs to the various projects undertaken in line with the work carried out. Whilst some costs can be directly attributed to specific projects there is, inevitably, a degree of estimation with regard to management, overhead and general running costs.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The charity recognises income on the basis of entitlement and allocates costs to those projects, as set out above. Reports are submitted to donors to report the costs incurred and, at the reporting date, any unused funds are held on the balance sheet, as part of the statement of reserves. The charity may be permitted to use any surplus funds for the continuation of a particular project over an extended period of time, or use the funds for a similar piece of work, but some donors require unused funds to be returned to them.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	33,977	33,977	15,917
<i>Total 2023</i>	15,917	15,917	

EUROPEAN NETWORK ON STATELESSNESS

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

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Promotion of Human Rights	293,943	245,869	539,812	415,253
	<u>243,044</u>	<u>172,209</u>	<u>415,253</u>	
<i>Total 2023</i>				

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest received	1,866	1,866	398
	<u>398</u>	<u>398</u>	
<i>Total 2023</i>			

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Promotion of Human Rights	292,899	227,611	520,510	546,515
	<u>284,916</u>	<u>261,599</u>	<u>546,515</u>	
<i>Total 2023</i>				

EUROPEAN NETWORK ON STATELESSNESS

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Promotion of Human Rights	66,303	454,207	520,510	546,515
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2023</i>	103,817	442,698	546,515	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

EUROPEAN NETWORK ON STATELESSNESS

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Research and consultancy	49,576	41,370
Conference and events	1,465	40,392
Travel and accommodation	3,331	3,237
IT and website costs	5,939	3,978
Communications and campaigns	59	5,009
Translation services	5,933	9,831
	<hr/> 66,303 <hr/>	<hr/> 103,817 <hr/>

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	417,702	401,600
Staff recruitment	1,958	985
Office costs	995	4,685
Rent	18,382	20,896
Bank charges	673	543
Insurance	944	1,149
Volunteer expenses	265	-
Training	326	1,595
HR costs and other professional fees	3,383	3,059
Accountancy and payroll fees	251	1,391
Governance costs	9,328	6,795
	<hr/> 454,207 <hr/>	<hr/> 442,698 <hr/>

EUROPEAN NETWORK ON STATELESSNESS

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

9. Auditors' remuneration

	2024	<i>2023</i>
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,600	<i>6,000</i>
Fees payable to the Charity's auditor in respect of: Non-audit services	1,500	<i>-</i>
	<hr/> 8,100	<hr/> <i>6,000</i>

10. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	368,162	<i>356,315</i>
Social security costs	33,935	<i>30,194</i>
Contribution to defined contribution pension schemes	15,605	<i>15,091</i>
	<hr/> 417,702	<hr/> <i>401,600</i>

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

	2024	<i>2023</i>
	No.	No.
Management and administration	10	<i>9</i>
	<hr/> 10	<hr/> <i>9</i>

The average headcount expressed as full-time equivalents was:

	2024	<i>2023</i>
	No.	No.
Management and administration	8	<i>8</i>
	<hr/> 8	<hr/> <i>8</i>

EUROPEAN NETWORK ON STATELESSNESS

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

10. Staff costs (continued)

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

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	1

The charity's key management personnel comprise the trustees (who all give their time voluntarily), the CEO/Director, the Head of Communications, Operations and Development (now the Head of Operations and Development) and the Head of Policy and Research.

The total amount of employee benefits (including employer's national insurance and pension contributions) received by the key management personnel for their services to the charity was £196,435 (2023 £181,839).

11. Trustees' remuneration and expenses

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

During the year ended 31 December 2024, expenses totalling £951 were reimbursed or paid directly to 4 Trustees for attendance at board meetings. In 2023, £598 was reimbursed or paid directly to 3 trustees for attendance at board meetings and £641 was reimbursed for trustees to attend the Madrid event.

12. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	18,555	38,825

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,825	7,673
Accruals and deferred income	10,300	6,000
	20,125	13,673

EUROPEAN NETWORK ON STATELESSNESS

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

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General fund	190,020	329,786	(292,899)	226,907
Restricted funds				
Robbins Family Charitable Trust	-	10,000	(1,600)	8,400
UNHCR Europe Bureau	-	65,000	(65,000)	-
UNHCR DIP	-	24,600	(24,600)	-
Swiss Philanthropy	-	23,404	(18,213)	5,191
Comic Relief	44,985	8,661	(53,646)	-
Porticus Benevolentia	-	82,890	(37,980)	44,910
Council of Europe	-	15,807	(11,065)	4,742
PRM	-	15,507	(15,507)	-
	44,985	245,869	(227,611)	63,243
Total of funds	235,005	575,655	(520,510)	290,150

EUROPEAN NETWORK ON STATELESSNESS

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

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
General fund	215,577	259,359	(284,916)	190,020
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Robbins Family Charitable Trust	19,545	-	(19,545)	-
UNHCR Europe Bureau	32,500	41,672	(74,172)	-
Comic Relief	52,436	77,950	(85,401)	44,985
Comic Relief Core	-	15,000	(15,000)	-
OSF RIO	29,894	-	(29,894)	-
PRM	-	37,587	(37,587)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	134,375	172,209	(261,599)	44,985
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	349,952	431,568	(546,515)	235,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EUROPEAN NETWORK ON STATELESSNESS

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

14. Statement of funds (continued)

Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees, for the fulfilment of the charitable purposes of the CIO. These funds include donations and gifts received towards the charity's core costs from law firm corporate partners, individual and major donors, other income from charitable activities, including grants from:

Sigrid Rausing Trust – In 2024 a new three-year grant totalling £300k was agreed for the period August 2024 to July 2027. The first instalment of £100k was received, total costs of £105,898 were incurred in 2024. The reserve balance of £57,513 is carried forward to 2025 and is to be fully expended by July 2027.

OAK Foundation – During the year the charity received £100k being the third instalment of a four-year grant to 31 December 2025 totalling £375k. Costs totalling £100k were incurred in 2024.

Robert Bosch Stiftung GmbH – The charity was awarded a grant of Euros 150k over 2 years. During the year £84,531 was received and costs of £38,484 were incurred. The reserve balance of £55,163 is carried forward to 2025 and is to be fully expended by November 2025.

Restricted Funds

Robbins Family Charitable Fund - The charity received a £10,000 grant in October 2024 from NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust towards staffing costs in furtherance of the charitable purposes of the organisation. Costs of £1,600 were incurred in 2024, the reserve balance of £8,400 will be fully utilised in 2025.

UNHCR - Europe Bureau - The charity continues to receive funding from UNHCR - Europe Bureau to support core funding and advocacy activities. The grant of £65,000 was fully utilised in 2024.

UNHCR – Division of International Protection (DIP) - The charity received funding of £24,600 to facilitate the first Regional Network Lab (RNL) one of the components of the Global Alliance to end Statelessness to facilitate shared learning between regions. The funds were fully utilised in the year.

Swiss Philanthropy - The charity received £23,404 for fundraising support. Costs of £18,213 were incurred in the year, the reserve balance of £5,191 will be fully expended in 2025.

Comic Relief - The charity received the final payment of £8,661 of the award totalling £363,711. Costs of £53,646 were incurred in the period to 30 April 2024 fully expending the grant.

Stichting Benevolentia - The charity was awarded €150,000 over 2 years (May 2024 - April 2026) to address statelessness in Europe. £82,890 was received in 2024 and costs of £37,980 were incurred in the year. The reserve balance of £44,910 will be carried forward into 2025.

Council of Europe - funded a one-year project to provide recommendations for the elimination of statelessness among Roma in the Western Balkans. The charity received £15,807 and incurred costs of £11,065 in 2024, the balance of £4,742 will be fully expended in 2025.

Bureau of Population, Refugees, and Migration of the US State Department (PRM) - The charity was awarded a grant (federal award) of US\$399,995, to strengthen the capacity of frontline actors in Europe and Central Asia to identify and address statelessness in the refugee and migration context over two years commencing 30 September 2024. The federal award was suspended for review by the US government in January 2025 following the relevant executive orders regarding foreign aid and was terminated in February 2025 following a review of all foreign aid contracts by the new Trump administration. In 2024 £15,507 was expended and re-imbursed.

EUROPEAN NETWORK ON STATELESSNESS

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

14. Statement of funds (continued)

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	190,020	329,786	(292,899)	226,907
Restricted funds	44,985	245,869	(227,611)	63,243
	235,005	575,655	(520,510)	290,150

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	215,577	259,359	(284,916)	190,020
Restricted funds	134,375	172,209	(261,599)	44,985
	349,952	431,568	(546,515)	235,005

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	247,032	63,243	310,275
Creditors due within one year	(20,125)	-	(20,125)
Total	226,907	63,243	290,150

EUROPEAN NETWORK ON STATELESSNESS

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

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	203,693	44,985	248,678
Creditors due within one year	(13,673)	-	(13,673)
Total	190,020	44,985	235,005

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	55,145	(114,947)
Adjustments for:		
Dividends, interests and rents from investments	(1,866)	(398)
Decrease/(increase) in debtors	20,270	(35,776)
Increase in creditors	6,452	2,074
Net cash provided by/(used in) operating activities	80,001	(149,047)

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	291,720	209,853
Total cash and cash equivalents	291,720	209,853

EUROPEAN NETWORK ON STATELESSNESS

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

19. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	209,853	81,867	291,720
	<u>209,853</u>	<u>81,867</u>	<u>291,720</u>

20. Members' liability

The charity's constitution states that, if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

21. Related party transactions

The charity's constitution permits payments to be made to trustees or connected persons for the supply of goods and services where that is permitted in accordance with, and subject to the conditions in, section 185 to 188 of the Charities Act 2011.

During the year the charity paid a total of £2,250 (2023 £500) to Statefree e.V., an organisation in which ENS trustee Christiana Bukalo is employed. The payments were made for ENS project work undertaken by Statefree e.V and were conducted in the normal course of the charity's activities. No amounts were due to or from Stateless e.V. at the reporting date.







ENS Final 2024 accounts - for signing

Final Audit Report

2025-07-03

Created:	2025-06-26
By:	Chris Nash (adobe@statelessness.eu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAz4ZUENsRpPAqNypNYCKEjGHYavIcpbL

"ENS Final 2024 accounts - for signing" History

-  Document created by Chris Nash (adobe@statelessness.eu)
2025-06-26 - 2:00:52 PM GMT
-  Document emailed to Jon Yuregir (jyuregir@gmail.com) for signature
2025-06-26 - 2:00:56 PM GMT
-  Email viewed by Jon Yuregir (jyuregir@gmail.com)
2025-07-03 - 4:20:52 PM GMT
-  Signer Jon Yuregir (jyuregir@gmail.com) entered name at signing as C J Yuregir
2025-07-03 - 4:22:02 PM GMT
-  Document e-signed by C J Yuregir (jyuregir@gmail.com)
Signature Date: 2025-07-03 - 4:22:04 PM GMT - Time Source: server
-  Agreement completed.
2025-07-03 - 4:22:04 PM GMT

EUROPEAN NETWORK ON STATELESSNESS

England & Wales - Charity number 1158414

Accounts

EUROPEAN NETWORK ON STATELESSNESS

Charity number: 1158414

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Trustees	Ms C Bukalo Mr P Grieg, Treasurer Ms A Semeriak Gavrilenok appointed 6 November 2023 Mr G Gyulai Ms I Kostic resigned 6 November 2023 Ms J D Lambert Mr A Leas, Chair Mr M Wren Mr C J Yuregir Ms A Savva appointed 27 March 2024 Ms C Clerc appointed 27 March 2024
Charity registered number	1158414
Principal office	28 Stainforth Road Walthamstow London E17 9RD
Director	Mr C Nash
Independent auditors	Streets Audit LLP Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ
Bankers	Metro Bank One Southampton Row London, WC1B 5HA Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW HSBC plc 192 Hoe Street Walthamstow London E17 4QN

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the audited financial statements of the Charity (ENS) for the year from 1 January 2023 to 31 December 2023.

The European Network on Statelessness (ENS) is a Charitable Incorporated Organisation registered in England and Wales on 1 September 2014 to promote the right to a nationality and the human rights of stateless persons.

Objectives and activities

a. Policies and objectives

ENS is a civil society alliance of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (over 180 members spanning 41 countries). Everyone has a right to a nationality. We believe that this must be respected and that the human rights of those who lack a nationality – stateless persons – must be protected. We are dedicated to working with stateless people in Europe to advocate for their rights. We aim to reach our goals through law and policy development, awareness raising and capacity building.

Statelessness is a legal anomaly affecting more than half a million women, men and children in Europe. People whose families have lived in the same place for generations can be stateless, as well as recent migrants and refugees.

Stateless people are often marginalised, at risk of discrimination and human rights abuses. They are denied basic rights many of us take for granted: to go to school, to work, to marry, to register the birth of a child, to 'legally exist'.

Statelessness occurs for different reasons including discrimination, state succession, conflicts in law, and deliberate policies of deprivation or denial of nationality. All European States have international obligations to protect stateless people and prevent statelessness, but this rarely translates into effective legal protection at national level. If Europe is to uphold its traditions of freedom, democracy, equality, rule of law and respect for human rights, it must recognise and address statelessness.

ENS was founded against this backdrop and was tasked to fill a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or come into contact with stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that ENS has attracted over 180 members since its launch. ENS's broad membership base equips it to act as the key interlocutor between civil society and other stakeholders, including with EU institutions and the Council of Europe. In particular, the United Nations High Commissioner for Refugees (UNHCR) has explicitly welcomed the added value that ENS brings in supporting efforts to address statelessness in Europe, and its potential to act as a model for the establishment of similar regional statelessness Networks elsewhere in order to help combat statelessness globally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

At the heart of our strategy is an understanding of the need to mainstream and raise awareness about statelessness and nationality rights, build civil society's capacity to act, and be an effective catalyst for change. Our Secretariat coordinates the activities of our growing and diverse membership across Europe ranging from large international NGOs to grassroots and community organisations, legal advice agencies, research and policy thinktanks, and prominent international law experts.

Our strategic plan sets out the ambitious next stage of our development. We want to be the organisation that works tirelessly alongside people affected by statelessness to improve their lives; a strategic partner to policymakers in law and policy reform; a network that is stronger with the voice of each new member who joins our campaigns; and a catalyst for change.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Statelessness is an intersectional issue. Stateless people are of different genders, ages, sexual orientations, socio-economic backgrounds, abilities, religions and ethnicities. Some stateless people are on the move, and others have lived in the same place for generations. We recognise that our work must take account of this nexus, and the views and voices of diverse stateless communities, for it to be relevant and legitimate. Guided by these principles and the expertise of our Advisory Committee and membership, we identify priority issues to address and focus on within four broad priority themes:

- **Children's Rights** (including access to birth registration and promoting nationality law reform to end childhood statelessness)
- **Access to Justice** (including promoting legal empowerment, rule of law, and ending the detention of stateless people)
- **Forced Displacement** (including responding to stateless refugees, advocating for statelessness protection regimes, and improved integration policies)
- **Antidiscrimination** (including minority rights, health rights, addressing Roma statelessness, and gender discrimination)

Partnership is one of our core values. We strive to work in partnership with people affected by statelessness, engaging with representatives to inform our work and amplify the diverse voices of stateless people in Europe.

We seek to partner with civil society organisations and experts focused on issues that intersect with statelessness, including, among others, child rights and women's rights experts, refugee support organisations and advocates, and minority rights specialists.

We have also developed strong relationships for advocacy with regional and international institutions including the European Union, Council of Europe, UNHCR and UN human rights bodies, as well as with national governments, ombudspersons and National Human Rights Institutions at country level.

c. Activities undertaken to achieve objectives

ENS organises its work under three activity pillars – Awareness Raising and Knowledge Sharing: Law and Policy development and Networking and Capacity building.

- **Awareness raising and knowledge sharing**
Statelessness remains relatively poorly understood. We raise awareness of the issues and work with people affected to amplify their voices. Our weekly blog and quarterly newsletter provide updates and commentary to a readership of thousands. Our cutting edge research and policy analysis inform debate. Our website and Statelessness Index are tools for advocacy and first ports of call for information and research. Our online campaigns engage and inspire supporters and new audiences.
- **Law and policy development**
We strive for the rights of stateless people through evidence based advocacy. We commission and publish research to strengthen understanding of the problem and come up with solutions. We work with our members to produce expert policy analysis on statelessness across Europe. We are an interlocutor between our members and regional decisionmakers. Our meetings and conferences attract international audiences. We support our members to litigate on statelessness and advance change. We run and maintain the Statelessness Case Law Database.
- **Networking and capacity building**
Our diverse network of over 180 organisations and individuals in 41 countries gives us a multiplier effect. We coordinate our members' involvement in pan-European campaigns, research and advocacy. Our Annual General Conference brings our members together to debate and strategize. We provide a forum for the exchange of information, ideas and good practice. Our Europe-wide training programme and specialist pool of trainers build the capacity of civil society, policymakers and frontline officials to address statelessness.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

d. Review of activities

ENS has continued to lead civil society efforts to address statelessness in Europe, achieving significant impact and a 'multiplier effect' through our membership, which has grown to over 180 members in 41 European countries.

We have further developed our Statelessness Index which provides a state of play assessment on statelessness in Europe. In March 2023 we held a webinar with over 200 registered participants to mark the publication of the updates to the existing 30 country chapters. Over the remainder of the year, we have worked with our national partners to update 15 countries as well as finalise new country chapters for Georgia and Turkey. We have also delivered Index outreach and engagement activities in 14 countries. We continue to roll out translations of the Index and currently 23 country chapters are available in their national language. The Index which had over 17,500 users in 2023 continues to significantly enhance our ability to monitor law and policy, seek reform, and hold governments to account on their international obligations.

Over the course of the year, we have also progressed our #StatelessJourneys initiative focused on improving routes to protection for stateless refugees. We continue to develop and maintain the dedicated microsite, which hosts various tools including multimedia stories, policy briefings and other resources. During 2023 we organised a webinar series on asylum registration and screening, children's right to a nationality, determining statelessness in the asylum context, and detention and returns. Almost 1,000 participants registered across the different webinars, demonstrating their demand and relevance. In October, we published new research in a webinar exploring how stateless asylum seekers in the UK experience unique hurdles that pose challenges both for applicants and decision-makers considering their asylum claims.

On 8-9 June 2023 we held a major conference 'Addressing Statelessness in Europe' in Madrid, bringing together over 200 participants from 34 countries, including stateless activists, NGOs, lawyers, academics, and representatives from government, UN, and regional institutions. Keynote speakers included stateless changemakers from Spain, Italy, and the Netherlands, the UNHCR Assistant High Commissioner for Protection, the Chair of the Management Board of the Fundamental Rights Agency, the Council of Europe Special Representative on Refugees and Migration, the Spanish Sub Secretary of the Ministry of Interior, the Chair of the European Parliament's LIBE Committee, and the Executive Director of the EU Asylum Agency. The public conference was preceded by our Annual General Conference with members, and an Advisory Committee meeting. We produced a short video to highlight the conference's impact, as well as a conference outcomes report detailing commitment made by high-level government and institutional representatives present.

Prominent among these commitments was an undertaking by the Spanish Government to prioritise statelessness during its Presidency of the European Union. This was subsequently fulfilled by the holding of two European Council Asylum Working Party meetings dedicated to statelessness during the Presidency. This also followed a public statement we issued in June ahead of the Spanish Presidency, and several meetings we held with Spain's Permanent Representation in Brussels before and after the conference. More broadly, we have continued our advocacy to influence the EU Asylum & Migration Pact negotiations, meeting regularly with MEPs as well as the European Commission and representatives from Member State Permanent Representations. In June, we published an updated Pact analysis briefing, including detailed recommendations on further amendments required as part of trilogue negotiations. During the final quarter of 2023, we continued to engage with representatives of the European Parliament, Council, and Commission to try to secure continuing support for the amendments adopted by the Parliament, and several of these were included in the final instruments which have been put forward for final adoption in 2024.

We have continued to monitor and respond to forced displacement caused by the war in Ukraine. Drawing on our connectivity with our members in the region, we continue to monitor and provide information through 15 detailed country briefings to ensure information gets to those who need it, and to advocate for improved access to protection for stateless refugees, including under the EU Temporary Protection Directive. We continue to maintain a dedicated page on our website to facilitate access to advice and information, and to participate in different stakeholder forums to ensure statelessness is addressed.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Throughout 2023 we worked with our members to undertake human rights advocacy, making joint submissions to the Universal Periodic Review for Germany, Russia, Malta, and North Macedonia. In January, we endorsed a joint submission on the UK led by Just Fair to the Committee on Economic, Social and Cultural Rights. Our submission with the Cyprus Refugee Council to the Committee on Civil and Political Rights resulted in a recommendation to Cyprus to review its nationality laws. We have also further developed our Statelessness Case Law Database, which now contains over 300 summaries. The database attracted almost 8,000 active users in 2023. We published a Legal briefing on statelessness and the prohibition on discrimination against Romani communities, and drafted another briefing on statelessness and the right to respect for private and family life.

We continue to prioritise work to address Roma statelessness. We have continued our focus on the Western Balkans supporting our members in four countries (Serbia, Kosovo, Montenegro, and North Macedonia) to advocate for the implementation of their governments' commitments to end Roma statelessness under the Berlin Process. In April, we made a submission to the European Commission's Annual Enlargement Package. In October, we attended a regional conference held by OSCE, the High Commissioner for National Minorities, and UNHCR in Skopje, which saw national authorities and civil society representatives committing to resolving all identified cases of statelessness in South-Eastern Europe and preventing childhood statelessness. During the event our Director, Chris Nash, reflected on the progress made and underscored the ongoing efforts needed to address statelessness in the region.

We have continued our international advocacy to ensure that statelessness is prominently addressed as part of the Global Compact on Refugees and Global Refugee Forum (GRF) process. We have continued to contribute as a member of the Taskforce set up to advise on the formation of a new UNHCR-led Global Alliance to End Statelessness. In September 2023 we attended and made an advocacy intervention at an Intergovernmental Committee on Migration workshop on statelessness hosted by the US Government and held in Geneva in September. That month we also presented at the UNHCR Europe Bureau's NGO consultations and contributed to NGO statements at StanCom and ahead of the Global Refugee Forum (GRF). We were active in supporting preparatory work ahead of the GRF, including submitting four ENS pledges. We have contributed as a member of the GRF NGO Reference Group, including to attend meetings and input on related concept notes and guidance tools. We attended and advocated at the Global Refugee Forum, including to organise a linked statelessness side event co-sponsored by ENS, other NGOs, and UNHCR. We also intervened at a High-Level side event on statelessness on the GRF programme. Additionally, our community speaker policy was included as a good practice on the GRF website, and our Madrid conference was highlighted as a positive example of implementation of a civil society GRF pledge.

We have been invited to provide expert interventions at a range of online and in-person meetings and events organised by different stakeholders, including ICVA/UNHCR on statelessness data, UNHCR Ireland on the launch of their new mapping study, the EU Asylum Agency on country of origin information, European Migration Network on multilevel governance for case resolution, European Court of Human Rights on strategic litigation, and UNHCR and the governments of Romania and Moldova.

In the wake of the eruption in October of ongoing devastating violence in Gaza and Israel, we issued a joint statement with the MENA Statelessness Network (Hawiati) and Statefree calling for an immediate ceasefire, the lifting of the Gaza blockade, and respect for international law to prevent civilian casualties. Given the multi-generational statelessness lived by millions of Palestinians in the region and beyond, the statement urges that the issue of statelessness cannot be ignored in work to push for a longer-term, just solution for both Israelis and Palestinians and the promotion of sustainable peace and security in the region.

In addition to our regular social media, blog, and newsletter, our website continues to build our digital presence and increase in issue awareness. The website was visited by over 90,000 users, a 27% increase on 2022. We have strengthened the representation of people affected by statelessness in our network. We continue to facilitate a regular online space for collaboration and dialogue with a group of 35 stateless changemakers and community representatives. We regularly consult the group on core ENS activities and enable opportunities to participate in and inform our work, as well as to co-develop holistic support and training. We have continued to promote our community speaker policy.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

In November, we launched a new film, produced together with the Association of Bhutanese Communities in Denmark (ABCD) as part of our #StatelessJourneys campaign. The film offers an intimate look at the daily challenges faced by the resettled stateless Bhutanese community as they advocate for citizenship rights after over a decade of living in Denmark. It illustrates a good example of our community engagement work and its scope for impact, as key stakeholders were brought together at an event in Copenhagen to discuss these issues for the first time.

In order to start to address the complex impacts that statelessness can have on individuals' mental health and wellbeing, in October 2023 we organised a mental health roundtable with 20 key stakeholders to look at ways to increase understanding amongst communities, mental health practitioners, and support organisations on how to adequately promote the care and healing of stateless individuals.

Finally during the course of 2023, we consulted our staff team, Board of Trustees, and membership in developing our new 2024-28 strategic plan, which will guide our work over the next five years. Aiming for transformative change, the plan outlines three key goals: that stateless individuals and their communities can claim power as leaders of change, that ENS is an accountable, inclusive, and sustainable network, and that law and policy frameworks ensure the effective realisation of the right to a nationality and other human rights of stateless people.

Financial review

a. Income and expenditure

The income of the charity in 2023 amounted to £431,568 (2022 £588,290), and expenditure was £546,515 (2022 £597,309) resulting in a decrease of funds of £114,947 (2022 decrease of £9,019).

At the end of the year the charity held restricted funds of £44,985 (2022 £134,375) and unrestricted funds of £190,020 (2022 £215,577). The total funds of the charity were £235,005 (2022 £349,952).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable incorporated organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

c. Key performance indicators

ENS has identified five key financial performance indicators with regard to the delivery of activities.

- 1) Grants and donations by donor: By monitoring specific grants and donations received we are able to monitor fluctuations in income from existing funders and seek opportunities for repeat funding streams.
- 2) Total grants and donations: ENS monitors the total amount of donor income received to enable us to monitor fluctuations in donations received to ensure we meet project and operational costs.
- 3) Donor attrition: ENS will monitor grant and donor income on a quarterly basis to identify and address issues/shortfalls in the event of significant donor attrition levels.
- 4) Total expenditure: We monitor our expenditure against both restricted and unrestricted income to ensure we are meeting grant requirements and to enable us to ensure cost effective measures in operational activities.
- 5) Cost effectiveness: We continuously monitor how we expend all income we received, and regularly review our activities to ensure we bring down expenditure wherever possible.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

d. Reserves policy

ENS aims to establish reserves from its grant income from relevant donors (through negotiation where donors are willing to allow funds to be allocated towards unrestricted reserves) and unrestricted donations (individual and/or corporate) obtained through diversifying the ENS funding base. The purpose of the reserve is to enable the charity to meet all its legal and contractual commitments in the event of a threat arising to the future viability of the charity.

At 31 December 2023 the charity had reserves of £235,005 of which £190,019 were unrestricted. Free reserves were £117,487.

The Trustees' long term aim is to maintain a reserve of free reserves equivalent to 20% of annual income. Trustees keep the policy under review on a regular basis.

e. Principal risks and uncertainties

Working in the charity sector and the nature of ENS's activities, funding base, reserves and structure may expose ENS to certain risks, including those identified below.

- 1) Financial risks: Cash flow sensitivities on operational activities, dependency on certain income streams, foreign currency exchange losses on funding income, pension commitments and changes in funding priorities away from the statelessness issue.
- 2) Operational risks: Competition from similar organisations, loss of current funding streams and difficulty in generating new funding opportunities.
- 3) Environmental factors: adverse publicity due to large influx of migrants in Europe, changes in public perception on statelessness issues, demographic distribution on funders and beneficiaries, government policy pertaining to funding priorities and impact of tax regime on voluntary giving.

f. Financial risk management objectives and policies

These can be summarised under the following five areas:

- 1) Policies and procedures
Related to fundamental risks identified, a series of policies have been developed to underpin the internal control process. The policies are overseen by the Finance Committee. Written procedures support the policies where appropriate.
- 2) Business planning and budgeting
The business planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting business plan objectives is monitored regularly. Risk management is built into this process.
- 3) Risk frameworks
This framework is overseen by the Finance Committee and helps to identify, assess, and monitor risks significant to ENS. The risk register is revised quarterly, to ensure emerging risks are added as required, and improvement actions and risk indicators are monitored regularly.
- 4) Finance Committee
The Finance Committee (also comprising the Chair of Trustees and the Treasurer) reports to the Board of Trustees on internal controls and on any emerging issues. This committee oversees internal audit, external audit and management as required in its review of internal controls. It provides advice to the full Board of Trustees on the effectiveness of ENS with regard to the internal control system and the charity's system for the management of risk.
- 5) Internal audit process
- 6) Internal audit is used as a tool to review the effectiveness of the internal control systems used by ENS.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

g. Principal funding

ENS funds its activities through a combination of restricted and unrestricted donor income and is currently seeking to diversify its income base to include more private and corporate giving.

ENS is grateful for the funding support it has received to date from the Sigrid Rausing Trust, Comic Relief, UNHCR's Europe Bureau, Foundation Open Society Institute, Oak Foundation, Rosa Luxemburg Stiftung, Robbins Family Charitable Fund, Robert Bosch Stiftung, The Aire Centre and in-kind support from Google Grants.

ENS has clear funding goals for the short term, including to:

- Secure new and renewed core funding to cover the cost of coordinating the network;
- Keep operating costs to a best value minimum.
- Detect new possible funding streams for projects and be successful in securing funding with them.

Structure, governance and management

a. Constitution

The principal object of the charitable incorporated organisation (the European Network on Statelessness) ENS is to promote the right to a nationality and the human rights of stateless persons.

b. Methods of appointment or election of Trustees

Existing Trustees are responsible for the recruitment of new Trustees, who are elected or co-opted under the terms of the Constitution.

ENS recognises that an effective Board of Trustees is essential if the charitable incorporated organisation is to be successful in achieving its objects. As an entity, the Board of Trustees are required to have the skills and experience to strategically support ENS and the expertise to support the organisation in ensuring that it adheres to its stated aims and legal responsibilities.

c. Policies adopted for the induction and training of Trustees

The chairperson is responsible for overseeing the induction process for new Trustees.

The Trustee training and induction programme ensures that newly appointed Trustees receive information on all matters necessary to enable them to perform their duties effectively. The training and induction pack includes a copy of governing documents, history of the organisation, current strategic plans, organisational structure, Director and board responsibilities and minutes of recent board meetings. Trustees are also provided with information relating to the governance and management of ENS, to financial accounts and reporting procedures and explanations for relevant ENS policies including, for example, procedures for the reimbursement of Trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that Trustees are aware of the scope of their responsibilities under the Charities Act 2011.

Furthermore, training opportunities are actively identified to further support Trustees.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

d. Organisational structure and decision making policies

ENS has a Board of Trustees (currently comprising nine members) who meet quarterly, and are responsible for the strategic direction, management and governance of the charity. The Trustees are accountable to the ENS membership and maintain close supervision over the corporate governance of ENS with an operational focus on finance, funding, recruitment/management and reporting.

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS's multiannual strategic plan and annual activity plans, the management of ENS operational responsibilities and for providing support to the Board of Trustees and ENS members as required. The Director is accountable to the Board of Trustees and required to provide reports as directed. The Director, supported by the Senior Management Team (SMT), is also responsible for individual supervision of the staff and for ensuring that staff and volunteers continue to develop their skills and working practices in line with good practice.

ENS also benefits from an Advisory Committee. Its members (currently comprising 15) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

e. Pay policy for key management personnel

All Trustees are reimbursed for their travel, subsistence and accommodation expenses, where applicable for attending Trustee meetings and meetings related to ENS activities.

ENS currently has 10 staff members, all staff salaries (including the Director's salary) are set and reviewed by the Finance Committee, a sub-committee of our Board of Trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to Finance Committee and Board approval on a yearly basis. All staff receive quarterly supervision and performance appraisal by the Director or relevant line manager, and in the case of the Director a 360 review to seek feedback from Trustees and colleagues.

f. Related party relationships

In addition to its over 180 members in 41 countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and inter-governmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice or engagement from lawyers and other professionals in support of its work.

g. Financial risk management

The Trustees have assessed the major risks to which the charitable incorporated organisation is exposed, in particular those related to the operations and finances of the charitable incorporated organisation and are satisfied that systems and procedures are in place to mitigate our exposure to the identified risks.

h. Trustees' indemnities

ENS is a charitable incorporated organisation (CIO), and members and Trustees have limited liability; in accordance with ENS Articles of Association 8.1. In the event of ENS winding up, the members of the CIO have no obligation to contribute to its assets and no personal responsibility for settling its debts and liabilities.

ENS has Public Liability Insurance for its employees, volunteers, Trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

i. Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as a critical first step towards better protecting stateless persons. ENS can justifiably claim credit for its contribution to this 'issue emergence' and its impact as a forerunner to the UNHCR-led #ibelong campaign.

However, much more work is required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges ENS to mobilise new audiences and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain its existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating statelessness will necessitate the mobilisation of an international coalition of civil society actors and ENS stands ready to serve as the regional focal point for this work.

In terms of future organisational development, the following priorities have been identified:

- 1) To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues. To translate this increased awareness into additional resources for addressing the problem.
- 2) To adopt a controlled growth and member empowering strategy by maintaining an agile structure for the Network with a small Secretariat and a philosophy of building capacity and channelling resources through ENS members wherever possible.
- 3) To exploit the Network's operational base established to date (i.e. its growing core of active members and relationships developed with key stakeholders) to deliver targeted and effective actions to address statelessness and to ensure proper respect for the human rights of stateless persons.

Integral to all of ENS's work is the recognition that the issue of statelessness demonstrates a clear gulf between the theoretical international protection framework and the realisation of those rights in practice by individual stateless persons. ENS will continue to target its efforts at trying to breach this gulf.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:


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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Disclosure of information to auditors

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

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

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



Mr A Leas
Chair of Trustees
Date: 26 June 2024

EUROPEAN NETWORK ON STATELESSNESS
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON
STATELESSNESS

Opinion

We have audited the financial statements of European Network on Statelessness (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

EUROPEAN NETWORK ON STATELESSNESS
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, General Data Protection Regulations (GDPR) 2018, safeguarding of vulnerable adults and children, employment and taxation legislation, anti-bribery, environmental and health and safety legislation
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

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STATELESSNESS

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Streets Chartered Accountants
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: 15 JULY 2024

EUROPEAN NETWORK ON STATELESSNESS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	15,917	-	15,917	11,436
Charitable activities	5	243,044	172,209	415,253	576,817
Investments	6	398	-	398	37
Total Income		259,359	172,209	431,568	588,290
Expenditure on:					
Charitable activities	7	284,916	261,599	546,515	597,309
Total Expenditure		284,916	261,599	546,515	597,309
Net movement in funds		(25,557)	(89,390)	(114,947)	(9,019)
Reconciliation of funds					
Total funds brought forward		215,577	134,375	349,952	358,971
Net movement in funds		(25,557)	(89,390)	(114,949)	(9,019)
Total funds carried forward		190,020	44,985	235,005	349,952

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

The notes on pages 18 to 33 form part of these financial statements.

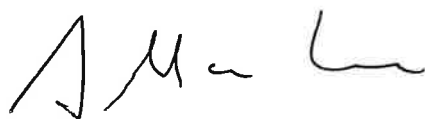
EUROPEAN NETWORK ON STATELESSNESS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023	2022
		£	£
Fixed Assets	12	0	0
Current assets			
Debtors	13	38,825	3,049
Cash at bank		<u>209,853</u>	<u>358,502</u>
		248,678	361,551
Creditors: amounts falling due within one year	14	<u>(13,673)</u>	<u>(11,599)</u>
Net current assets		235,005	349,952
Total net assets		<u>235,005</u>	<u>349,952</u>
Charity funds			
Restricted funds	15	44,985	134,375
Unrestricted funds	15	190,020	215,577
Total funds		<u>235,005</u>	<u>349,952</u>

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



Mr A Leas
Chair of Trustees
Date: 26 June 2024

The notes on pages 18 to 32 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(149,047)	(8,667)
Cash flows from investing activities		
Dividends, interest and rents from investments	398	37
Net cash provided by investing activities	398	37
Cash flows from financing activities	0	0
Net cash provided by financing activities	0	0
Change in cash and cash equivalents in the year	(148,649)	(8,630)
Cash and cash equivalents at the beginning of the year	358,502	367,132
Cash and cash equivalents at the end of the year	209,853	358,502

The notes on pages 18 to 32 form part of these financial statements

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

As set out in the trustees' report, European Network on Statelessness is a charitable incorporated organisation registered in England and Wales. The address of their registered office is 28 Stainforth Road, Walthamstow, London, E17 9RD.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

European Network On Statelessness meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2.3. Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

All expenditure is inclusive of irrecoverable VAT.

2.5. Interest receivable

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

2.6. Foreign currencies

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

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

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

2.7. Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8. Tangible fixed assets and depreciation

Tangible fixed assets costing in excess of £1,000 are initially recognised at cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment-33% per annum straight line

2.9. Debtors

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

2.10. Cash at bank

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

2.11. Liabilities and provisions

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

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2.12. Pensions

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity allocates expenditure for staff salaries and other costs to the various projects undertaken in line with the work carried out. Whilst some costs can be directly attributed to specific projects there is, inevitably, a degree of estimation with regard to management, overhead and general running costs.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The charity recognises income on the basis of entitlement and allocates costs to those projects, as set out above. Reports are submitted to donors to report the costs incurred and, at the reporting date, any unused funds are held on the balance sheet, as part of the statement of reserves. The charity may be permitted to use any surplus funds for the continuation of a particular project over an extended period of time, or use the funds for a similar piece of work, but some donors require unused funds to be returned to them.

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from donations and legacies

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Donations	15,917	15,917	<i>11,436</i>
<i>Total 2022</i>	<i>11,436</i>	<i>11,436</i>	

5. Income from charitable activities

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£	£
Promotion of Human Rights	243,044	172,209	415,253	<i>576,817</i>
<i>Total 2022</i>	<i>275,000</i>	<i>301,817</i>	<i>576,817</i>	

6. Investment income

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Interest received	398	398	<i>37</i>
<i>Total 2022</i>	<i>37</i>	<i>37</i>	

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure on charitable activities

Summary by fund type:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Promotion of Human Rights	284,916	261,599	546,515	597,309
<i>Total 2022</i>	<i>224,127</i>	<i>373,182</i>	<i>597,309</i>	

Summary by expenditure type:

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Promotion of Human Rights	401,600	0	144,915	546,515	597,309
<i>Total 2022</i>	<i>346,987</i>	<i>2,402</i>	<i>247,920</i>	<i>597,309</i>	

8. Summary of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Promotion of Human Rights	107,113	439,402	546,515	597,309
<i>Total 2022</i>	<i>204,481</i>	<i>392,828</i>	<i>597,309</i>	

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds	Total funds
	2023	2022
	£	£
Research and consultancy	41,370	146,892
Conference and events	40,392	23,122
Travel and accommodation	3,237	3,281
Printing and design	3,297	1,350
IT and website costs	3,978	10,749
Communications and campaigns	5,008	13,572
Translation services	9,831	5,515
	107,113	204,481

Analysis of support costs

	Total funds	Total funds
	2023	2022
	£	£
Staff costs	401,600	346,987
Depreciation	0	2,402
Staff recruitment	738	7,266
Office Costs	1,388	1,592
Miscellaneous costs	247	330
Rent	20,897	17,409
Bank charges	543	1,274
Insurance	1,149	879
Volunteer expenses	0	53
Training	1,596	2,446
HR and other professional fees	3,058	2,153
Accountancy and payroll fees	1,391	4,344
Governance costs	6,795	5,693
	439,402	392,828

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Auditor's remuneration

	2023	2022
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,000	4,830
Fees payable to the Charity's auditor in respect of:		
All non audit services not included above	0	990

10. Staff costs

	2023	2022
	£	£
Wages and salaries	356,315	311,324
Social security costs	30,194	27,956
Contribution to defined contribution pension schemes	15,091	7,707
	401,600	346,987

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

	2023	2022
	No.	No.
Management and administration	9	9

The average headcount expressed as full-time equivalents was:

	2023	2022
	No.	No.
Management and administration	8	8

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

	2023	2022
	No.	No.
£60,000 - £70,000	1	0

The charity's key management personnel comprise the trustees (who all give their time voluntarily), the CEO/Director, the Head of Communications, Operations & Development and the Head of Policy and Research.

The total amount of employee benefits (including employer's national insurance and pension contributions) received by key management personnel for their services to the charity was £165,224 (2022 £158,372).

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Trustees' remuneration and expenses

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

During the year ended 31 December 2023, expenses totalling £598 were reimbursed or paid directly to 3 Trustees for attendance at board meetings and £641 was reimbursed for trustees to attend the Madrid event.

In 2022 Board Meeting expenses were £863 and Brussels Event reimbursement was £421

12. Fixed Assets

Fixed Assets balance is nil at 31 December 2023 and at 31 December 2022

13. Debtors

	2023	2022
	£	£
Due within one year		
Grants receivable	34,644	0
Prepayments and accrued income	4,181	3,049
	38,825	3,049

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,673	5,779
Other taxation and social security	-	-
Other creditors	-	-
Accruals and deferred income	6,000	5,820
	13,673	11,599

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General fund	215,577	259,359	(284,916)	190,020
Total Unrestricted funds	215,577	259,359	(284,916)	190,020
Restricted funds				
UNHCR Europe Bureau	32,500	41,672	(74,172)	-
Robbins Family Charitable Trust	19,545	-	(19,545)	-
Comic Relief	52,436	77,950	(85,401)	44,985
Comic Relief Core	-	15,000	(15,000)	-
Rosa Luxemburg	-	37,587	(37,587)	-
OSF RIO	29,894	-	(29,894)	-
Total Restricted funds	134,375	172,209	(261,599)	44,985
Total of funds	349,952	426,568	(546,515)	235,005

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15.

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General fund	150,829	286,473	(221,725)	215,577
Fixed asset reserve	2,402	-	(2,402)	-
	<hr/> 153,231	<hr/> 286,473	<hr/> (224,127)	<hr/> 215,577
Restricted funds				
OSJI	36,255	-	(36,255)	-
EPIM	9,195	6,581	(15,776)	-
Robbins Family Charitable Trust	8,000	20,000	(8,455)	19,545
UNHCR Europe Bureau	50,629	65,000	(83,129)	32,500
Paul Hamlyn Foundation	34,423	-	(34,423)	-
Comic Relief	62,971	94,062	(104,597)	52,436
Rosa Luxemburg	-	10,359	(10,359)	-
OSF RIO	4,267	105,815	(80,188)	29,894
	<hr/> 205,740	<hr/> 301,817	<hr/> (373,182)	<hr/> 134,375
Total of funds	<hr/> 358,971	<hr/> 588,290	<hr/> (597,309)	<hr/> 349,952

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Unrestricted Funds

General funding

General funds are available for use at the discretion of the trustees, for any charitable purpose. The general fund includes grants received towards the charity's core costs from:

Sigrid Rausing Trust

During the year the charity received £100,000, the third instalment of the three-year grant totalling £300,000 from August 2021 to July 2024. Costs of £98,418 were incurred in the year. The reserve balance of £63,411 is to be used by 31 July 2024.

The reserve balance of £56,030 from the emergency support received in 2022, was fully spent by 31 May 2023.

Oak Foundation

During the year the charity received £100,000 the second instalment of a four year grant to 31 December 2025 totalling £375,000. Costs totalling £100,000 were incurred in 2023.

Robert Bosch Stiftung

During the year the charity received a one year grant of £34,015. Costs of £24,894 were incurred in the year. The reserve balance of £9,121 is to be used by 15 April 2024.

CMD £15,615 was received in the year to fund core costs

Restricted Funds

Robbins Family Charitable Fund

The charity had a reserve balance of £19,545 from a grant by NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust, towards staffing costs and rent in furtherance of the charitable purposes of the organisation to promote the right to nationality and the human rights of stateless persons. The reserve balance was fully utilised in the period to November 2023.

UNHCR - Europe Bureau

The charity continues to receive funding from UNHCR - Europe Bureau which are available to support core funding and advocacy activities. Costs totalling £74,172 were incurred during the year. In addition to the balance brought forward of £32,500, the charity received two more grant instalments of £41,672. £9,172 was received to assist with the organisation of the Madrid conference in June 2023.

Comic Relief

The charity received £43,306 in the year and has recognised a further instalment of £34,644 received in January 2024, a total of £77,950 of the award totalling £363,711. Costs of £85,401 were incurred during the year. The reserve balance of £44,985 represents unused funds held for the project which are expected to be used by 30 April 2024. In addition to the main grant the charity received funding of £15,000 in recognition of the cost of living crisis, and the pressures facing organisations. The amount was fully expended in 2023.

Rosa Luxemburg Stiftung

The charity received a grant of £37,587 to support global efforts to address statelessness received in 2023 for the period to 15 December 2023. The funds were fully utilised in the year.

OSF RIO

The charity brought forward a balance of £29,894 as part of activities of the Roma Initiatives of the Open Society Foundations. The grant is to end/prevent the risk of statelessness of Roma in Kosovo, North Macedonia, Montenegro and Serbia. The reserve balance was fully spent by 30 June 2023.

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Summary of funds

Summary of funds – current year

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
General funds	215,577	259,359	(284,916)	190,020
Restricted funds	134,375	172,209	(261,599)	44,985
	<u>349,952</u>	<u>426,568</u>	<u>(546,515)</u>	<u>235,005</u>

Summary of funds – prior year

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
General funds	153,231	286,473	(224,127)	215,577
Restricted funds	205,740	301,817	(373,182)	134,375
	<u>358,971</u>	<u>588,290</u>	<u>(597,309)</u>	<u>349,952</u>

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Current assets	203,693	44,985	248,678
Creditors due within one year	(13,673)	-	(13,673)
Total	190,020	44,985	235,005

Analysis of net assets between funds - prior year

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Current assets	227,176	134,375	361,551
Creditors due within one year	(11,599)	-	(11,599)
Total	215,577	134,375	349,952

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(114,947)	(9,019)
Adjustments for:		
Depreciation charges		2,402
Dividends, interests and rents from investments	(398)	(37)
Increase (Decrease) in debtors	35,776	523
(Decrease) Increase in creditors	2,074	(2,536)
Net cash provided by (used in) operating activities	(77,495)	(8,667)

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank	209,853	358,502
Total cash and cash equivalents	209,853	358,502

EUROPEAN NETWORK ON STATELESSNESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash at bank	358,502	(148,649)	209,853
	358,502	(148,649)	209,853

21. Members' liability

The charity's constitution states that, if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

22. Related party transactions

The charity's constitution permits payments to be made to trustees or connected persons for the supply of goods and services where that is permitted in accordance with, and subject to the conditions in, section 185 to 188 of the Charities Act 2011.

In December 2023 a payment of £500 for hosting legal advice workshops was made to Statefree.e.V. ENS trustee Christiana Bukalo, is currently employed by Statefree.e.V.

In 2022 Christiana Bukalo, trustee, was paid £166 for a webinar.

EUROPEAN NETWORK ON STATELESSNESS

England & Wales - Charity number 1158414

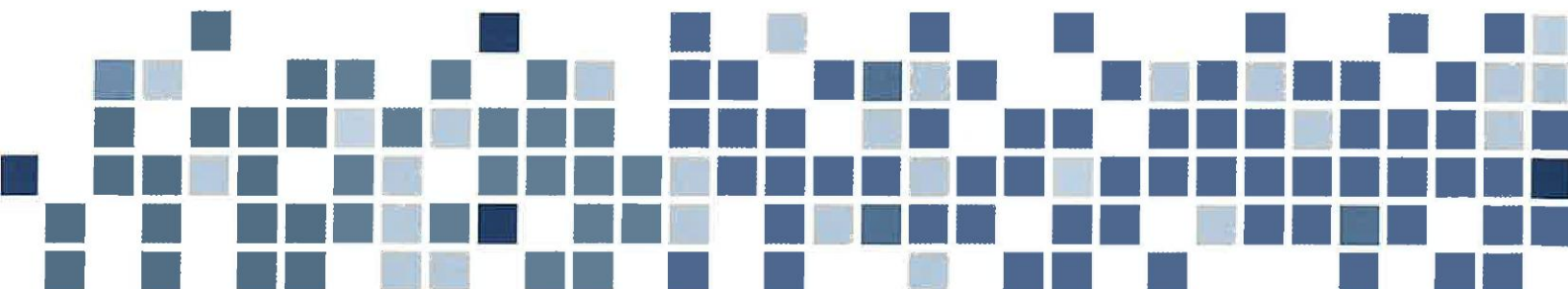
Accounts

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

STREETS[®]
CHARTERED ACCOUNTANTS



EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

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

Trustees

Ms C Bukalo
Mr P Grieg, Treasurer
Mr G Gyulai
Ms I Kostic
Ms J D Lambert
Mr A Leas, Chair
Ms A Noor (resigned 28 October 2022)
Mr M Wren
Mr C J Yuregir

Charity registered number

1158414

Principal office

28 Stainforth Road
Walthamstow
London
E17 9RD

Director

Mr C Nash

Independent auditors

Streets Audit LLP
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

HSBC plc
192 Hoe Street
Walthamstow
London

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Charity (ENS) for the year from 1 January 2022 to 31 December 2022.

The European Network on Statelessness (ENS) is a Charitable Incorporated Organisation registered in England and Wales on 1 September 2014 to promote the right to a nationality and the human rights of stateless persons.

Objectives and activities

a. Policies and objectives

ENS is a civil society alliance of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (over 180 members spanning 41 countries). Everyone has a right to a nationality. We believe that this must be respected and that the human rights of those who lack a nationality – stateless persons – must be protected. We are dedicated to working with stateless people in Europe to advocate for their rights. We aim to reach our goals through law and policy development, awareness-raising and capacity-building.

Statelessness is a legal anomaly affecting more than half a million women, men and children in Europe. People whose families have lived in the same place for generations can be stateless, as well as recent migrants and refugees.

Stateless people are often marginalised, at risk of discrimination and human rights abuses. They are denied basic rights many of us take for granted: to go to school, to work, to marry, to register the birth of a child, to 'legally exist'.

Statelessness occurs for different reasons including discrimination, state succession, conflicts in law, and deliberate policies of deprivation or denial of nationality. All European States have international obligations to protect stateless people and prevent statelessness, but this rarely translates into effective legal protection at national level. If Europe is to uphold its traditions of freedom, democracy, equality, rule of law and respect for human rights, it must recognise and address statelessness.

ENS was founded against this backdrop and was tasked to fill a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or come into contact with stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that ENS has attracted over 180 members since its launch. ENS's broad membership base equips it to act as the key interlocutor between civil society and other stakeholders, including with EU institutions and the Council of Europe. In particular, the United Nations High Commissioner for Refugees (UNHCR) has explicitly welcomed the added value that ENS brings in supporting efforts to address statelessness in Europe, and its potential to act as a model for the establishment of similar regional statelessness Networks elsewhere in order to help combat statelessness globally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

At the heart of our strategy is an understanding of the need to mainstream and raise awareness about statelessness and nationality rights, build civil society's capacity to act, and be an effective catalyst for change. Our Secretariat coordinates the activities of our growing and diverse membership across Europe ranging from large international NGOs to grassroots and community organisations, legal advice agencies, research and policy thinktanks, and prominent international law experts.

Our strategic plan sets out the ambitious next stage of our development. We want to be the organisation that works tirelessly alongside people affected by statelessness to improve their lives; a strategic partner to

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

policymakers in law and policy reform; a network that is stronger with the voice of each new member who joins our campaigns; and a catalyst for change.

Statelessness is an intersectional issue. Stateless people are of different genders, ages, sexual orientations, socio-economic backgrounds, abilities, religions and ethnicities. Some stateless people are on the move, and others have lived in the same place for generations. We recognise that our work must take account of this nexus, and the views and voices of diverse stateless communities, for it to be relevant and legitimate. Guided by these principles and the expertise of our Advisory Committee and membership, we identify priority issues to address and focus on within four broad priority themes:

- **Children's Rights** (including access to birth registration and promoting nationality law reform to end childhood statelessness)
- **Access to Justice** (including promoting legal empowerment, rule of law, and ending the detention of stateless people)
- **Forced Displacement** (including responding to stateless refugees, advocating for statelessness protection regimes, and improved integration policies)
- **Anti-Discrimination** (including minority rights, health rights, addressing Roma statelessness, and gender discrimination)

Partnership is one of our core values. We strive to work in partnership with people affected by statelessness, engaging with representatives to inform our work and amplify the diverse voices of stateless people in Europe.

We seek to partner with civil society organisations and experts focused on issues that intersect with statelessness, including, among others, child rights and women's rights experts, refugee support organisations and advocates, and minority rights specialists.

We have also developed strong relationships for advocacy with regional and international institutions including the European Union, Council of Europe, UNHCR and UN human rights bodies, as well as with national governments, ombudspersons and National Human Rights Institutions at country level.

c. Activities undertaken to achieve objectives

ENS organises its work under three activity pillars – Awareness-Raising and Knowledge Sharing; Law and Policy development and Networking and Capacity-building.

- **Awareness-raising and knowledge-sharing**
Statelessness remains relatively poorly understood. We raise awareness of the issues and work with people affected to amplify their voices. Our weekly blog and quarterly newsletter provide updates and commentary to a readership of thousands. Our cutting-edge research and policy analysis inform debate. Our website and Statelessness Index are tools for advocacy and first ports of call for information and research. Our online campaigns engage and inspire supporters and new audiences.
- **Law and policy development**
We strive for the rights of stateless people through evidence-based advocacy. We commission and publish research to strengthen understanding of the problem and come up with solutions. We work with our members to produce expert policy analysis on statelessness across Europe. We are an interlocutor between our members and regional decision-makers. Our meetings and conferences attract international audiences. We support our members to litigate on statelessness and advance change. We run and maintain the Statelessness Case Law Database.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

- **Networking and capacity-building**

Our diverse network of over 180 organisations and individuals in 41 countries gives us a multiplier effect. We coordinate our members' involvement in pan-European campaigns, research and advocacy. Our Annual General Conference brings our members together to debate and strategize. We provide a forum for the exchange of information, ideas and good practice. Our Europe-wide training programme and specialist pool of trainers build the capacity of civil society, policymakers and frontline officials to address statelessness.

Achievements and performance

a. Review of activities

During 2022 we have continued to develop our Statelessness Index which provides a state of play assessment on statelessness in Europe. The Index continues to significantly enhance our ability to monitor law and policy, seek reform, and hold governments to account on their international obligations.

Over the year, we have also progressed our #StatelessJourneys initiative focusing on routes to protection for stateless refugees, including running an in-person training in Malta in April, along with advocacy meetings with the Maltese Interior Ministry and Commissioner for Children's Rights. In November we jointly organised with our member Refugee Rights Turkey an in-person statelessness roundtable for lawyers in Istanbul – building on a series of online trainings held earlier in the year. In November we also spoke at a statelessness seminar in Stockholm organised by UNHCR in collaboration with other ENS members. In December we organised jointly with UNHCR Greece and our member the Greek Council of Refugees a statelessness event for civil society actors in Athens. In October we launched our #StatelessJourneys campaign at an event in Brussels where keynote speakers included the UNHCR Assistant High Commissioner for Protection as well as Spain's Ambassador to the EU. At the event we launched our campaign website as well as a public advocacy statement signed by over 70 civil society organisations from across Europe. The campaign website hosts various tools including multimedia, briefings and other resources. We have met with the Spanish Permanent Representation on several occasions as part of our efforts to encourage Spain to prioritise statelessness during its Presidency of the EU. More broadly, we have continued our advocacy seeking to influence the EU Asylum & Migration Pact negotiations, meeting regularly with MEPs as well as the European Commission and representatives from EU Members State Permanent Representations. Negotiations are still underway, but we have already secured amendments in the European Parliament's position on several Pact instruments. We have also continued our fruitful engagement with EU agencies, meeting with and successfully advocating for the EU Asylum Agency to include a section on statelessness in its new Asylum Registration Guide.

We deployed and utilised these relationships and advocacy channels to rapidly respond to the war in Ukraine after the outbreak of the conflict in February 2022. Drawing on our connectivity with our members in the region, we worked to quickly put out a briefing on the situation of stateless people in Ukraine. We set up processes to gather and monitor information through detailed country briefings (now totalling 15 in total) to ensure information gets to those who need it, and to advocate for access to protection for stateless refugees, including under the EU Temporary Protection Directive. We synthesised information from these country briefings in two further regional advocacy briefings released in April and June respectively – both containing targeted recommendations to the European Commission and European states. We have met with the European Commission, written to the Home Affairs Commissioner, and successfully advocated for statelessness to be prominent in the European Parliament's Resolution on children fleeing Ukraine. We have also met with the EUAA Executive Director, the Council of Europe Special Representative on Refugees and Migration as well as a range of other stakeholders. We have supported our members in Ukraine to work with the media to draw attention to the impact of the conflict on stateless people. Finally, we set up a dedicated page on our website to facilitate access to advice and information for stateless people forcibly displaced from Ukraine.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

During 2022 we have worked with our members to make joint submissions to the Universal Periodic Review on the following countries: the Czech Republic, Switzerland, Montenegro, Romania and Serbia. For the Czech Republic, our member attended the pre-session in Geneva and made an oral statement on behalf of our coalition. We also contributed written evidence to the civil society shadow report to the UN Committee on Economic, Social and Cultural Rights on the UK. We have further developed our Statelessness Case Law Database and other tools to support the work of lawyers within our network.

We continue to prioritise work to address Roma statelessness. We have continued our focus on the Western Balkans supporting our members in four countries (Serbia, Kosovo, Montenegro, and North Macedonia) to advocate for the implementation of their governments' commitments to end statelessness under the Berlin Process.

In addition to our regular social media, blog, and newsletter, our new website continues to strengthen our digital presence and connectivity with supporters. We organised three meetings of the ENS Advisory Committee – comprising 15 members, half of whom have lived experience of statelessness and/or represent stateless communities) in March, June and October respectively. We are working to further strengthen the representation of people affected by statelessness in our network. In particular, we continue to facilitate a regular online space for collaboration and dialogue with a group of 35 stateless changemakers and community representatives. We regularly consult the group on core ENS activities and provide opportunities to participate in and inform our work, as well as holistic support and training. Notable recent outputs include co-designing an online training programme for stateless changemakers in the first quarter of 2022 and producing a community speaker policy.

We have continued our international advocacy to ensure that statelessness is prominently addressed as part of the Global Compact on Refugees and Global Refugee Forum (GRF) process. In May we were invited to be a member of the GRF NGO reference group, and our Director spoke on a panel alongside the Assistant High Commissioner for Refugees Gillian Triggs at an event in Geneva in June to launch the reference group. We also attended the UNHCR Global Statelessness Retreat in Geneva in May, and prior to that collaborated with the UNHCR Europe Bureau to help design and deliver three (online) pre-Retreat regional sessions. In September we were appointed to sit on the Taskforce set up to advise on the formation of a new UNHCR-led Global Alliance to Eradicate Statelessness. As well as attending numerous online meetings, the ENS Director also attended the inaugural in person meeting of the Taskforce in San Remo in October, as well as helped facilitate a consultation session in Istanbul in November. We also attended and intervened at the High Commissioner's Protection Dialogue in Geneva in December.

Finally, we have continued to prioritise our capacity building efforts – towards civil society, governmental and intergovernmental partners. Throughout the year we have presented and/or facilitated training at several online events. In October we played a key role helping to facilitate a successful two-day UNHCR roundtable in Madrid convening over 40 government representatives to share information and good practice on setting up or improving statelessness determination procedures – including to emphasise how proper identification of statelessness can help protect against the risk of arbitrary detention as well as provide regularization routes for stateless people who otherwise end up in limbo.

Financial review

a. Income and expenditure

The income of the charity in 2022 amounted to £588,290 (2021 £456,996), and expenditure was £597,309 (2021 £417,459) resulting in a decrease of funds of £9,019.

At the end of the year the charity held restricted funds of £134,375 (2021 £205,740) and unrestricted funds of £215,577 (2021 £153,231). The total funds of the charity were £349,952 (2021 £358,971).

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable incorporated organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

c. Key performance indicators

ENS has identified five key financial performance indicators with regard to the delivery of activities.

- 1) Grants and donations by donor: By monitoring specific grants and donations received we are able to monitor fluctuations in income from existing funders and seek opportunities for repeat funding streams.
- 2) Total grants and donations: ENS monitors the total amount of donor income received to enable us to monitor fluctuations in donations received to ensure we meet project and operational costs.
- 3) Donor attrition: ENS will monitor grant and donor income on a quarterly basis to identify and address issues/shortfalls in the event of significant donor attrition levels.
- 4) Total expenditure: We monitor our expenditure against both restricted and unrestricted income to ensure we are meeting grant requirements and to enable us to ensure cost effective measures in operational activities.
- 5) Cost effectiveness: We continuously monitor how we expend all income we received, and regularly review our activities to ensure we bring down expenditure wherever possible.

d. Reserves policy

ENS aims to establish reserves from its grant income from relevant donors (through negotiation where donors are willing to allow funds to be allocated towards unrestricted reserves) and unrestricted donations (individual and/or corporate) obtained through diversifying the ENS funding base. The purpose of the reserve is to enable the charity to meet all its legal and contractual commitments in the event of a threat arising to the future viability of the charity.

At 31 December 2022 the charity had reserves of £349,952 of which £215,577 were unrestricted. Free reserves were £82,718.

The Trustees' long-term aim is to maintain a reserve of free reserves equivalent to 20% of annual turnover. Trustees keep the policy under review on a regular basis.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

e. Principal risks and uncertainties

Working in the charity sector and the nature of ENS's activities, funding base, reserves and structure may expose ENS to certain risks, including those identified below.

- 1) Financial risks: Cash flow sensitivities on operational activities, dependency on certain income streams, foreign currency exchange losses on funding income, pension commitments and changes in funding priorities away from the statelessness issue.
- 2) Operational risks: Competition from similar organisations, loss of current funding streams and difficulty in generating new funding opportunities.
- 3) Environmental factors: adverse publicity due to large influx of migrants in Europe, changes in public perception on statelessness issues, demographic distribution on funders and beneficiaries, government policy pertaining to funding priorities and impact of tax regime on voluntary giving.

f. Financial risk management objectives and policies

These can be summarised under the following five areas:

- 1) Policies and procedures
Related to fundamental risks identified, a series of policies have been developed to underpin the internal control process. The policies are overseen by the Finance Committee. Written procedures support the policies where appropriate.
- 2) Business planning and budgeting
The business planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting business plan objectives is monitored regularly. Risk management is built into this process.
- 3) Risk frameworks
This framework is overseen by the Finance Committee and helps to identify, assess, and monitor risks significant to ENS. The risk register is revised quarterly, to ensure emerging risks are added as required, and improvement actions and risk indicators are monitored regularly.
- 4) Finance Committee
The Finance Committee (also comprising the Chair of Trustees and the Treasurer) reports to the Board of Trustees on internal controls and on any emerging issues. This committee oversees internal audit, external audit and management as required in its review of internal controls. It provides advice to the full Board of Trustees on the effectiveness of ENS with regard to the internal control system and the charity's system for the management of risk.
- 5) Internal audit process.
Internal audit is used as a tool to review the effectiveness of the internal control systems used by ENS.

g. Principal funding

ENS funds its activities through a combination of restricted and unrestricted donor income and is currently seeking to diversify its income base to include more private and corporate giving.

ENS is grateful for the funding support it has received to date from the Sigrid Rausing Trust, Comic Relief, UNHCR's Europe Bureau, Foundation Open Society Institute, the Oak Foundation, Rosa Luxemburg Stiftung, Paul Hamlyn, Robbins Family Charitable Fund, and in-kind support from Google Grants.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

ENS has clear funding goals for the short term, including to:

- Secure new and renewed core funding to cover the cost of coordinating the network;
- Keep operating costs to a best value minimum;
- Detect new possible funding streams for projects and be successful in securing funding with them.

Structure, governance and management

a. Constitution

The principal object of the charitable incorporated organisation (the European Network on Statelessness-ENS) is to promote the right to a nationality and the human rights of stateless persons.

b. Methods of appointment or election of Trustees

Existing Trustees are responsible for the recruitment of new Trustees, who are elected or co-opted under the terms of the Constitution.

ENS recognises that an effective Board of Trustees is essential if the charitable incorporated organisation is to be successful in achieving its objects. As an entity, the Board of Trustees are required to have the skills and experience to strategically support ENS and the expertise to support the organisation in ensuring that it adheres to its stated aims and legal responsibilities.

c. Policies adopted for the induction and training of Trustees

The chairperson is responsible for overseeing the induction process for new Trustees.

The Trustee training and induction programme ensures that newly appointed Trustees receive information on all matters necessary to enable them to perform their duties effectively. The training and induction pack includes a copy of governing documents, history of the organisation, current strategic plans, organisational structure, Director and board responsibilities and minutes of recent board meetings. Trustees are also provided with information relating to the governance and management of ENS, to financial accounts and reporting procedures and explanations for relevant ENS policies including, for example, procedures for the reimbursement of Trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that Trustees are aware of the scope of their responsibilities under the Charities Act 2011.

Furthermore, training opportunities are actively identified to further support Trustees.

d. Organisational structure and decision-making policies

ENS has a Board of Trustees (currently comprising nine members) who meet quarterly, and are responsible for the strategic direction, management and governance of the charity. The Trustees are accountable to the ENS membership and maintain close supervision over the corporate governance of ENS with an operational focus on finance, funding, recruitment/management and reporting.

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS's multiannual strategic plan and annual activity plans, the management of ENS operational responsibilities and for providing support to the Board of Trustees and ENS members as required. The Director is accountable

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

to the Board of Trustees and required to provide reports as directed. The Director, supported by the Senior Management Team (SMT), is also responsible for individual supervision of the staff and for ensuring that staff and volunteers continue to develop their skills and working practices in line with good practice.

ENS also benefits from an Advisory Committee. Its members (currently comprising 15) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

e. Pay policy for key management personnel

All Trustees are reimbursed for their travel, subsistence and accommodation expenses, where applicable for attending Trustee meetings and meetings related to ENS activities.

ENS currently has 10 staff members, all staff salaries (including the Director's salary) are set and reviewed by the Finance Committee, a sub-committee of our Board of Trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to Finance Committee and Board approval on a yearly basis. All staff receive quarterly supervision and performance appraisal by the Director or relevant line manager, and in the case of the Director a 360 review to seek feedback from Trustees and colleagues.

f. Related party relationships

In addition to its over 180 members in 41 countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and inter-governmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice or engagement from lawyers and other professionals in support of its work.

g. Financial risk management

The Trustees have assessed the major risks to which the charitable incorporated organisation is exposed, in particular those related to the operations and finances of the charitable incorporated organisation and are satisfied that systems and procedures are in place to mitigate our exposure to the identified risks.

h. Trustees' indemnities

ENS is a charitable incorporated organisation (CIO), and members and Trustees have limited liability; in accordance with ENS Articles of Association 8.1. In the event of ENS winding up, the members of the CIO have no obligation to contribute to its assets and no personal responsibility for settling its debts and liabilities.

ENS has Public Liability Insurance for its employees, volunteers, Trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as a critical first step towards better protecting stateless persons. ENS can justifiably claim credit for its contribution to this 'issue emergence' and its impact as a forerunner to the UNHCR-led #ibelong campaign.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods (continued)

However, much more work is required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges ENS to mobilise new audiences and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain its existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating statelessness will necessitate the mobilisation of an international coalition of civil society actors and ENS stands ready to serve as the regional focal point for this work.

In terms of future organisational development, the following priorities have been identified:

- 1) To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues. To translate this increased awareness into additional resources for addressing the problem.
- 2) To adopt a controlled growth and member-empowering strategy by maintaining an agile structure for the Network with a small Secretariat and a philosophy of building capacity and channelling resources through ENS members wherever possible.
- 3) To exploit the Network's operational base established to date (i.e. its growing core of active members and relationships developed with key stakeholders) to deliver targeted and effective actions to address statelessness and to ensure proper respect for the human rights of stateless persons.

Integral to all of ENS's work is the recognition that the issue of statelessness demonstrates a clear gulf between the theoretical international protection framework and the realisation of those rights in practice by individual stateless persons. ENS will continue to target its efforts at trying to breach this gulf.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EUROPEAN NETWORK ON STATELESSNESS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Disclosure of information to auditors

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

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

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



Mr A Leas
Chair of Trustees
Date: 17 July 2023

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS

Opinion

We have audited the financial statements of European Network On Statelessness (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, General Data Protection Regulations (GDPR) 2018, safeguarding of vulnerable adults and children, employment and taxation legislation, anti-bribery, environmental and health and safety legislation
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON
STATELESSNESS (CONTINUED)

Use of our report

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

Streets Audit LLP

Streets Audit LLP

Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: 29/9/23

EUROPEAN NETWORK ON STATELESSNESS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	11,436	-	11,436	17,941
Charitable activities	5	275,000	301,817	576,817	438,983
Investments	6	37	-	37	72
Total income		286,473	301,817	588,290	456,996
Expenditure on:					
Charitable activities	7	224,127	373,182	597,309	417,459
Total expenditure		224,127	373,182	597,309	417,459
Net movement in funds		62,346	(71,365)	(9,019)	39,537
Reconciliation of funds:					
Total funds brought forward		153,231	205,740	358,971	319,434
Net movement in funds		62,346	(71,365)	(9,019)	39,537
Total funds carried forward		215,577	134,375	349,952	358,971

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

The notes on pages 19 to 32 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	-	2,402
Current assets			
Debtors	13	3,049	3,572
Cash at bank and in hand		358,502	367,132
		<u>361,551</u>	<u>370,704</u>
Creditors: amounts falling due within one year	14	<u>(11,599)</u>	<u>(14,135)</u>
Net current assets		349,952	356,569
Total net assets		<u>349,952</u>	<u>358,971</u>
Charity funds			
Restricted funds	15	134,375	205,740
Unrestricted funds	15	215,577	153,231
Total funds		<u>349,952</u>	<u>358,971</u>

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



Mr A Leas
Chair of Trustees
Date: 17 July 2023

The notes on pages 19 to 32 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(8,667)	52,001
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	37	72
	<hr/>	<hr/>
Net cash provided by investing activities	37	72
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(8,630)	52,073
Cash and cash equivalents at the beginning of the year	367,132	315,059
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	358,502	367,132
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 32 form part of these financial statements

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

As set out in the trustees' report, European Network on Statelessness is a charitable incorporated organisation registered in England and Wales. The address of their registered office is 28 Stainforth Road, Walthamstow, London, E17 9RD.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

European Network On Statelessness meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Foreign currencies

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

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

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing in excess of £1,000 (2021 £500) are initially recognised at cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	33% per annum straight line
------------------	---	-----------------------------

2.9 Debtors

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

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

2.12 Pensions

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity allocates expenditure for staff salaries and other costs to the various projects undertaken in line with the work carried out. Whilst some costs can be directly attributed to specific projects there is, inevitably, a degree of estimation with regard to management, overhead and general running costs.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The charity recognises income on the basis of entitlement and allocates costs to those projects, as set out above. Reports are submitted to donors to report the costs incurred and, at the reporting date, any unused funds are held on the balance sheet, as part of the statement of reserves. The charity may be permitted to use any surplus funds for the continuation of a particular project over an extended period of time, or use the funds for a similar piece of work, but some donors require unused funds to be returned to them.

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	11,436	11,436	17,941
<i>Total 2021</i>	<i>17,941</i>	<i>17,941</i>	

5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Promotion of Human Rights	275,000	301,817	576,817	438,983
<i>Total 2021</i>	<i>100,000</i>	<i>338,983</i>	<i>438,983</i>	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest received	37	37	72
<i>Total 2021</i>	<i>72</i>	<i>72</i>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Promotion of Human Rights	224,127	373,182	597,309	417,459
<i>Total 2021</i>	<u>105,180</u>	<u>312,279</u>	<u>417,459</u>	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	<i>Total 2021 £</i>
Promotion of Human Rights	346,987	2,402	247,920	597,309	417,459
<i>Total 2021</i>	<u>275,355</u>	<u>1,846</u>	<u>140,258</u>	<u>417,459</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Promotion of Human Rights	204,481	392,828	597,309	417,459
<i>Total 2021</i>	<u>104,890</u>	<u>312,569</u>	<u>417,459</u>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Research and consultancy	146,892	100,940
Conference and events	23,122	-
Travel and accommodation	3,281	547
Printing and design	1,350	3,210
IT and website costs	10,749	193
Communications and campaigns	13,572	-
Translation services	5,515	-
	<u>204,481</u>	<u>104,890</u>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	346,987	275,355
Depreciation	2,402	1,846
Staff recruitment	7,266	1,145
Office costs	1,592	12,759
Miscellaneous costs	330	-
Rent	17,409	6,602
Bank charges	1,274	2,041
Insurance	879	1,127
Volunteer expenses	53	-
Training	2,446	1,321
Childcare costs	-	986
HR costs and other professional fees	2,153	-
Foreign exchange (gains)/losses	-	886
Accountancy and payroll fees	4,344	3,401
Governance costs	5,693	5,100
	<u>392,828</u>	<u>312,569</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. Auditors' remuneration

	2022	2021
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4,830	4,350
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	990	750

10. Staff costs

	2022	2021
	£	£
Wages and salaries	311,324	248,724
Social security costs	27,956	20,924
Contribution to defined contribution pension schemes	7,707	5,707

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

	2022	2021
	No.	No.
Management and administration	9	8

The average headcount expressed as full-time equivalents was:

	2022	2021
	No.	No.
Management and administration	8	6

No employee received remuneration amounting to more than £60,000 in either year.

The charity's key management personnel comprise the trustees (who all give their time voluntarily), the CEO/Director, the Head of Communications, Operations & Development and the Head of Policy and Research. The total amount of employee benefits (including employer's national insurance and pension contributions) received by key management personnel for their services to the charity was £158,372 (2021 £158,288).

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, expenses totalling £863 were reimbursed or paid directly to 3 Trustees for attendance at board meetings and £421 was reimbursed for trustees to attend the Brussels event. No amounts were paid to trustees in 2021.

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2022	8,008
At 31 December 2022	<u>8,008</u>
Depreciation	
At 1 January 2022	5,606
Charge for the year	2,402
At 31 December 2022	<u>8,008</u>
Net book value	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>2,402</u>

13. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	<u>3,049</u>	<u>3,572</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,779	-
Other taxation and social security	-	7,513
Other creditors	-	1,521
Accruals and deferred income	5,820	5,101
	11,599	14,135

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General fund	150,829	286,473	(221,725)	215,577
Fixed asset reserve	2,402	-	(2,402)	-
	153,231	286,473	(224,127)	215,577
Restricted funds				
OSJI	36,255	-	(36,255)	-
EPIM	9,195	6,581	(15,776)	-
UNHCR Europe Bureau	50,629	65,000	(83,129)	32,500
NPT	8,000	20,000	(8,455)	19,545
Paul Hamlyn Foundation	34,423	-	(34,423)	-
Comic Relief	62,971	94,062	(104,597)	52,436
Rosa Luxemburg	-	10,359	(10,359)	-
OSF RIO	4,267	105,815	(80,188)	29,894
	205,740	301,817	(373,182)	134,375
Total of funds	358,971	588,290	(597,309)	349,952

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
General fund	136,150	118,013	(103,334)	150,829
Fixed asset reserve	4,248	-	(1,846)	2,402
	<u>140,398</u>	<u>118,013</u>	<u>(105,180)</u>	<u>153,231</u>
Restricted funds				
OSJI	-	36,255	-	36,255
EPIM	28,616	-	(19,421)	9,195
Robbins Family Charitable Trust	10,973	8,000	(10,973)	8,000
UNHCR Europe Bureau	35,544	67,500	(52,415)	50,629
Paul Hamlyn Foundation	42,126	15,000	(22,703)	34,423
Comic Relief	53,864	98,542	(89,435)	62,971
Rosa Luxemburg	7,913	47,300	(55,213)	-
OSF RIO	-	63,884	(59,617)	4,267
ESRC	-	2,502	(2,502)	-
	<u>179,036</u>	<u>338,983</u>	<u>(312,279)</u>	<u>205,740</u>
Total of funds	<u><u>319,434</u></u>	<u><u>456,996</u></u>	<u><u>(417,459)</u></u>	<u><u>358,971</u></u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15. Statement of funds (continued)

Unrestricted Funds

General funds

General funds are available for use at the discretion of the trustees, for any charitable purpose. The general fund includes grants received towards the charity's core costs from:

- **Sigrid Rausing Trust** - During the year the charity received £100,000, the second instalment of the three-year grant totalling £300,000 from August 2021 to July 2024. Costs of £105,161 were incurred in the year. The reserve balance of £76,829 is expected to be used in the forthcoming year. Also received was a grant of £75,000 for emergency support, costs of £18,970 were incurred with the balance of £56,030 to be used by 31 May 2023.
- **Oak Foundation** - Costs totalling £100,000 were incurred in 2022, year one of a four year grant from January 2022 to December 2025 totalling £375,000.
- **CMD** - £7,500 was received from different corporate donations in the year to fund core costs.

Fixed Asset Reserve - The fixed asset reserve represents the value of assets held by the charity and is reduced by annual depreciation charges over the life of the assets.

Restricted Funds

OSJI – The charity received funds from the Open Society Justice Initiative (OSJI) to advance the right to nationality and prevention of statelessness by supporting the development of the Statelessness Case Law Database for the period October 2021 to December 2022. The reserve balance of £36,255 was fully utilised in the year.

EPIM - The charity was granted funding for the Communications capacity development plan funded by European Programme on Integration and Migration (EPIM), covering the period 1 November 2020 to 31 March 2022. The reserve balance comprised £9,195 and a further payment of £6,591 was received on submission of the final financial and narrative reports. All funds were fully utilized in the year.

UNHCR - Europe Bureau - The charity continues to receive funding from UNHCR - Europe Bureau which are available to support core funding and advocacy activities. Costs totalling £83,129 were incurred during the year. The reserve balance comprises £32,500 received in advance for 2023.

Robbins Family Charitable Fund - The charity was awarded £20,000 by NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust, towards staffing costs and rent in furtherance of the charitable purposes of the organisation to promote the right to nationality and the human rights of stateless persons. Costs totalling £8,455 were incurred during the year. The reserve balance comprises £19,545 unused funds which are expected to be used in the forthcoming year.

Paul Hamlyn Foundation - Grants for Covid Response and the 'Shared Ground Fund' funding for work on reduction of childhood statelessness in the UK had a reserve balance of £34,423 which was fully utilised in the period to April 2022.

Comic Relief - The charity received £94,062 in the year, further instalments of the award totalling £363,711, to be paid in instalments over 4 years (May 2020 – Apr 2024). Costs of £104,597 were incurred during the year. The reserve balance of £52,436 represents unused funds held for the project which are expected to be used in the forthcoming year.

Rosa Luxemburg Stiftung - The grant to support global efforts to address statelessness received in 2021 for the period to 31 March 2022 had a reserve balance of £10,359. The funds were fully utilised in the year.

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds (continued)

OSF Rio – The charity received £105,815 as part of activities of the Roma Initiatives of the Open Society Foundations. The grant is to end/prevent the risk of statelessness of Roma in Kosovo, North Macedonia, Montenegro and Serbia. The reserve balance of £29,894 represents unused funds held for the project which are expected to be used in the forthcoming year.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	153,231	286,473	(224,127)	215,577
Restricted funds	205,740	301,817	(373,182)	134,375
	<u>358,971</u>	<u>588,290</u>	<u>(597,309)</u>	<u>349,952</u>

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	140,398	118,013	(105,180)	153,231
Restricted funds	179,036	338,983	(312,279)	205,740
	<u>319,434</u>	<u>456,996</u>	<u>(417,459)</u>	<u>358,971</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	227,176	134,375	361,551
Creditors due within one year	(11,599)	-	(11,599)
Total	<u>215,577</u>	<u>134,375</u>	<u>349,952</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,402	-	2,402
Current assets	164,964	205,740	370,704
Creditors due within one year	(14,135)	-	(14,135)
Total	<u>153,231</u>	<u>205,740</u>	<u>358,971</u>

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

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(9,019)</u>	<u>39,537</u>
Adjustments for:		
Depreciation charges	2,402	1,846
Dividends, interests and rents from investments	(37)	(72)
Decrease in debtors	523	23,933
Decrease in creditors	(2,536)	(13,243)
Net cash provided by/(used in) operating activities	<u>(8,667)</u>	<u>52,001</u>

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>358,502</u>	<u>367,132</u>
Total cash and cash equivalents	<u>358,502</u>	<u>367,132</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	367,132	(8,630)	358,502
	<u>367,132</u>	<u>(8,630)</u>	<u>358,502</u>

21. Members' liability

The charity's constitution states that, if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

22. Related party transactions

The charity's constitution permits payments to be made to trustees or connected persons for the supply of goods and services where that is permitted in accordance with, and subject to the conditions in, section 185 to 188 of the Charities Act 2011.

During the year, Christiana Bukalo, a trustee, was paid £166 for a webinar, but there were no other related party transactions to be reported.

EUROPEAN NETWORK ON STATELESSNESS

England & Wales - Charity number 1158414

Accounts

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

Ms C Bukalo
Mr P Grieg, Treasurer (appointed 10 June 2021)
Mr G Gyulai
Mr J Heriz Smith (resigned 10 June 2021)
Ms I Kostic
Ms J D Lambert
Mr A Leas, Chair
Ms A Noor
Mr D O'Connor, Treasurer (resigned 10 June 2021)
Mr M Wren
Mr C J Yuregir (appointed 27 September 2021)

Charity registered number 1158414

Principal office 28 Stainforth Road
Walthamstow
London
E17 9RD

Director Mr C Nash

Independent auditors Streets Audit LLP
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

HSBC plc
192 Hoe Street
Walthamstow
London

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the Charity (ENS) for the year from 1 January 2021 to 31 December 2021.

The European Network on Statelessness (ENS) is a Charitable Incorporated Organisation registered in England and Wales on 1 September 2014 to promote the right to a nationality and the human rights of stateless persons.

Objectives and activities

a. Policies and objectives

ENS is a civil society alliance of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (176 members in 45 countries). Everyone has a right to a nationality. We believe that this must be respected and that the human rights of those who lack a nationality – stateless persons – must be protected. We are dedicated to working with stateless people in Europe to advocate for their rights. We aim to reach our goals through law and policy development, awareness-raising and capacity-building.

Statelessness is a legal anomaly affecting more than half a million women, men and children in Europe. People whose families have lived in the same place for generations can be stateless, as well as recent migrants and refugees.

Stateless people are often marginalised, at risk of discrimination and human rights abuses. They are denied basic rights many of us take for granted: to go to school, to work, to marry, to register the birth of a child, to 'legally exist'.

Statelessness occurs for different reasons including discrimination, state succession, conflicts in law, and deliberate policies of deprivation or denial of nationality. All European States have international obligations to protect stateless people and prevent statelessness, but this rarely translates into effective legal protection at national level. If Europe is to uphold its traditions of freedom, democracy, equality, rule of law and respect for human rights, it must recognise and address statelessness.

ENS was founded against this backdrop and was tasked to fill a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or come into contact with stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that ENS has attracted over 170 members since its launch. ENS's broad membership base equips it to act as the key interlocutor between civil society and other stakeholders, including with EU institutions and the Council of Europe. In particular, the United Nations High Commissioner for Refugees (UNHCR) has explicitly welcomed the added value that ENS brings in supporting efforts to address statelessness in Europe, and its potential to act as a model for the establishment of similar regional statelessness Networks elsewhere in order to help combat statelessness globally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

At the heart of our strategy is an understanding of the need to mainstream and raise awareness about statelessness and nationality rights, build civil society's capacity to act, and be an effective catalyst for change. Our Secretariat coordinates the activities of our growing and diverse membership across Europe ranging from large international NGOs to grassroots and community organisations, legal advice agencies, research and policy thinktanks, and prominent international law experts.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

Our strategic plan sets out the ambitious next stage of our development. We want to be the organisation that works tirelessly alongside people affected by statelessness to improve their lives; a strategic partner to policymakers in law and policy reform; a network that is stronger with the voice of each new member who joins our campaigns; and a catalyst for change.

Statelessness is an intersectional issue. Stateless people are of different genders, ages, sexual orientations, socio-economic backgrounds, abilities, religions and ethnicities. Some stateless people are on the move, and others have lived in the same place for generations. We recognise that our work must take account of this nexus, and the views and voices of diverse stateless communities, for it to be relevant and legitimate. Guided by these principles and the expertise of our Advisory Committee and membership, we identify priority issues to address and focus on within four broad priority themes:

- Children's Rights (including access to birth registration and promoting nationality law reform to end childhood statelessness)
- Access to Justice (including promoting legal empowerment, rule of law, and ending the detention of stateless people)
- Forced Displacement (including responding to stateless refugees, advocating for statelessness protection regimes, and improved integration policies)
- Anti-Discrimination (including minority rights, health rights, addressing Roma statelessness, and gender discrimination)

Partnership is one of our core values. We strive to work in partnership with people affected by statelessness, engaging with representatives to inform our work and amplify the diverse voices of stateless people in Europe.

We seek to partner with civil society organisations and experts focused on issues that intersect with statelessness, including, among others, child rights and women's rights experts, refugee support organisations and advocates, and minority rights specialists.

We have also developed strong relationships for advocacy with regional and international institutions including the European Union, Council of Europe, UNHCR and UN human rights bodies, as well as with national governments, ombudspersons and National Human Rights Institutions at country level.

c. Activities undertaken to achieve objectives

ENS organises its work under three activity pillars – Awareness-raising and Knowledge Sharing; Law and Policy development and Networking and Capacity-building.

- **Awareness-raising and knowledge-sharing**
Statelessness remains relatively poorly understood. We raise awareness of the issues and work with people affected to amplify their voices. Our weekly blog and quarterly newsletter provide updates and commentary to a readership of thousands. Our cutting-edge research and policy analysis inform debate. Our website and Statelessness Index are tools for advocacy and first ports of call for information and research. Our online campaigns engage and inspire supporters and new audiences.
- **Law and policy development**
We strive for the rights of stateless people through evidence-based advocacy. We commission and publish research to strengthen understanding of the problem and come up with solutions. We work with our members to produce expert policy analysis on statelessness across Europe. We are an interlocutor between our members and regional decision-makers. Our meetings and conferences attract international audiences. We support our members to litigate on statelessness and advance change. We run and maintain the Statelessness Case Law Database.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

- **Networking and capacity-building**

Our diverse network of over 170 organisations and individuals in 45 countries gives us a multiplier effect. We coordinate our members' involvement in pan-European campaigns, research and advocacy. Our Annual General Conference brings our members together to debate and strategize. We provide a forum for the exchange of information, ideas and good practice. Our Europe-wide training programme and specialist pool of trainers build the capacity of civil society, policymakers and frontline officials to address statelessness.

Achievements and performance

a. Review of activities

During 2021, ENS continued to lead civil society efforts to address statelessness in Europe, achieving significant impact and a 'multiplier effect' through our membership, which has grown to over 170 members in 45 countries. We have continued to prioritise and adapt our work in light of the evolving COVID-19 situation – both in terms of our operational and policy response. This has included publishing research and a policy briefing on the impacts of the pandemic on stateless people, helping to frame our advocacy interventions and setting out what needs to change to guarantee their health rights.

During the year we launched three new country profiles to our Statelessness Index (Albania, Croatia, and Ireland), launching these and 24 country updates at a webinar in March 2021, which provided a state of play assessment on statelessness in Europe. We are also using Index data to develop new advocacy tools, including translations for use in national advocacy and thematic briefings. During 2021, we launched briefings on deprivation of nationality and statelessness determination and protection at webinars reaching over 500 participants in total. As well as translating 10 country profiles, during the year we supported ENS members in 10 countries to undertake additional dissemination and awareness-raising activities around their Index profile and annual update. The Index continues to significantly enhance our ability to monitor law and policy, seek reform, and hold governments to account on their international obligations.

The launch of the briefing on statelessness determination was timed ahead of a major Council of Europe/UNHCR conference on statelessness in September 2021, at which our Director spoke on a panel alongside UNHCR Assistant High Commissioner for Refugees, Gillian Triggs, and ENS Trustee and stateless activist, Christiana Bukalo. We also supported the preparation of the event, served as Rapporteur for the session on childhood statelessness and numerous ENS members attended and contributed at the event. Our ongoing advocacy with the Council of Europe's Committee on Legal Cooperation (CDCJ) since 2018 helped bring about the conference, as well as positively influence its outcomes to include a recommendation that the CDCJ continue and extend its work on statelessness.

Over the reporting period we have also continued to progress our #StatelessJourneys initiative focusing on routes to protection for stateless refugees and migrants. Despite COVID-19 restrictions, we have delivered impactful online activities in partnership with our members in 12 countries, and we and our members have reached 842 frontline refugee response actors through our joint training and capacity building activities. In January 2021, we published a detailed analysis of statelessness and the EU Asylum & Migration Pact, following this up with more than 20 meetings with MEPs, Member States, Commission officials, and sector allies to advocate for our recommendations. The ENS Director was invited to present alongside UNHCR and Luxembourg at the European Parliament LIBE Committee's Asylum Contact Group, attended by MEP Rapporteurs for all the Pact instruments. Negotiations are still underway, but we have managed to secure amendments in the European Parliament's position on several Pact instruments. Alongside this, we have continued our fruitful engagement with EU agencies, including EASO, whose Annual Reports on Asylum in the EU in 2020 and 2021 contained a detailed section on statelessness (reviewed by us).

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Throughout the year, we have continued our human rights advocacy in partnership with our members, making joint submissions to the Universal Periodic Review (Hungary, Ireland, Moldova, Latvia) and the Child Rights Committee (United Kingdom). We also made submissions to the Committee Against Torture (Belgium, Netherlands) for the first time, as well as to the Committee on the Elimination of Racial Discrimination (Netherlands). In July 2021, we launched the ENS Statelessness Case Law Database. This currently contains over 190 case summaries from jurisdictions across Europe as well as regional courts, including cases relating to the prevention of arbitrary detention. We launched the database at an online event attended by over 200 people and additionally disseminated it widely online.

During the reporting period we have again prioritised work to address Roma statelessness. We were successfully able to secure statelessness references in several of the European Commission DG NEAR Enlargement Package 2021 reports. We participated in the EU Roma Platform in September 2021, securing references to statelessness in background policy documents for the platform. We also attended the 8th International Roma Women's Conference in Strasbourg in November 2021 and presented on a panel on statelessness/lack of legal identity exchanging dialogue with representatives of North Macedonian and Montenegrin governments, as well as the Council of Europe Roma and Travellers Team and Regional Cooperation Council. We have pursued a particular focus on the Western Balkans where we are undertaking sustained advocacy with members in four countries (Serbia, Kosovo, Montenegro and North Macedonia) to seek to help ensure the implementation of commitments to eradicate statelessness made in the Poznan Declaration, and through sustained follow-up with resulting country action plans.

In addition to our regular blog, newsletter, annual impact report, and other communications outputs, our new website continues to strengthen our digital presence and connectivity with supporters. We have increased our internal communications capacity by adding a new Campaigns & Engagement Coordinator post. The role provides a link between our community engagement and communications work, supporting stateless activists and community representatives to be more involved in our campaigns and advocacy work. In November 2021 we organised our online Annual General Conferences, attended by over 40 members.

Importantly, we have continued to strengthen our work with people affected by statelessness, and during the reporting period, several more community organisations and stateless individuals have joined ENS. This is one of five key objectives under our five-year Strategic Plan (2019-2023). We have also developed a three-year community engagement strategy, outlining our objectives, outcomes, and activities towards achieving our strategic goal of working with people affected by statelessness to inform and deliver our mission and key strategic objectives by 2023. We particularly value our collaboration with a group of 35 stateless activists and community representatives, with whom we facilitate regular online meetings for dialogue, exchange of ideas, and solidarity. We provide holistic support and training, consult the group on core ENS activities, and provide opportunities to participate in and inform our work. Notable recent topics of discussion have been the reform of ENS's Advisory Committee, and the co-creation of a community speaker policy to promote safeguarding and improve how ENS and other actors invite, involve, and support stateless people and community representatives to speak at their events.

We have continued to prioritise our international advocacy during 2021. A particular focus has been our advocacy to ensure that statelessness is prominently addressed as part of the Global Compact on Refugees (GCR) and through the Global Refugee Forum (GRF). We have attended and intervened at numerous online stakeholder (governmental, IGO and NGO) events and consultations around the GRF, including to successfully advocate for statelessness to be addressed at the High-Level Officials Meeting in December 2021, and to encourage further statelessness pledges from States ahead of the next GRF in 2023. Several of these interventions were personally endorsed by the UNHCR Assistant Commissioner for Protection. ENS Director Chris Nash spoke on the panel of a dedicated Global Refugee Forum stocktaking event on statelessness in November 2021, attended by over 250 participants (mainly governments) from across the globe. Ahead of this event we were also able to use our interlocutor status to help secure the participation of two stateless activists as speakers at the event.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Income and expenditure

The income of the charity in 2021 amounted to £456,996 (2020 £504,863), and expenditure in 2021 was £417,459 (2020 £360,642) resulting in an increase of funds of £39,537.

At the end of the year the charity held restricted funds of £205,740 (2020 £179,036) and unrestricted funds of £153,231 (2020 £140,398). The total funds of the charity were £358,971 (2020 £319,434).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Key performance indicators

ENS has identified five key financial performance indicators with regard to the delivery of activities.

- 1) Grants and donations by donor: By monitoring specific grants and donations received we are able to monitor fluctuations in income from existing funders and seek opportunities for repeat funding streams.
- 2) Total grants and donations: ENS monitors the total amount of donor income received to enable us to monitor fluctuations in donations received to ensure we meet project and operational costs.
- 3) Donor attrition: ENS will monitor grant and donor income on a quarterly basis to identify and address issues/shortfalls in the event of significant donor attrition levels.
- 4) Total expenditure: We monitor our expenditure against both restricted and unrestricted income to ensure we are meeting grant requirements and to enable us to ensure cost effective measures in operational activities.
- 5) Cost effectiveness: We continuously monitor how we expend all income we received, and regularly review our activities to ensure we bring down expenditure wherever possible.

d. Reserves policy

ENS aims to establish reserves from its grant income from relevant donors (through negotiation where donors are willing to allow funds to be allocated towards unrestricted reserves) and unrestricted donations (individual and/or corporate) obtained through diversifying the ENS funding base. The purpose of the reserve is to enable the charity to meet all its legal and contractual commitments in the event of a threat arising to the future viability of the charity.

At 31 December 2021 the charity had reserves of £358,971 of which £153,231 were unrestricted. Free reserves are calculated as £150,829. ENS have identified the amount of £90,000 as being necessary to cover three months' operating costs to meet operating commitments.

The Trustees' long-term aim is to maintain a reserve of free reserves equivalent to 20% of annual turnover. Trustees keep the policy under review on a regular basis.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

e. Principal risks and uncertainties

Working in the charity sector and the nature of ENS's activities, funding base, reserves and structure may expose ENS to certain risks, including those identified below.

- 1) Financial risks: Cash flow sensitivities on operational activities, dependency on certain income streams, foreign currency exchange losses on funding income, pension commitments and changes in funding priorities away from the statelessness issue.
- 2) Operational risks: Competition from similar organisations, loss of current funding streams and difficulty in generating new funding opportunities.
- 3) Environmental factors: adverse publicity due to large influx of migrants in Europe, changes in public perception on statelessness issues, demographic distribution on funders and beneficiaries, government policy pertaining to funding priorities and impact of tax regime on voluntary giving.

f. Financial risk management objectives and policies

These can be summarised under the following five areas.

- 1) Policies and procedures
Related to fundamental risks identified, a series of policies have been developed to underpin the internal control process. The policies are overseen by the Finance Committee. Written procedures support the policies where appropriate.
- 2) Business planning and budgeting
The business planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting business plan objectives is monitored regularly. Risk management is built into this process.
- 3) Risk frameworks
This framework is overseen by the Finance Committee and helps to identify, assess, and monitor risks significant to ENS. The risk register is revised quarterly, to ensure emerging risks are added as required, and improvement actions and risk indicators are monitored regularly.
- 4) Finance Committee
The Finance Committee (also comprising the Chair of Trustees and the Treasurer) reports to the Board of Trustees on internal controls and on any emerging issues. This committee oversees internal audit, external audit and management as required in its review of internal controls. It provides advice to the full Board of Trustees on the effectiveness of ENS with regard to the internal control system and the charity's system for the management of risk.
- 5) Internal audit process.
Internal audit is used as a tool to review the effectiveness of the internal control systems used by ENS.

g. Principal funding

ENS funds its activities through a combination of restricted and unrestricted donor income and is currently seeking to diversify its income base to include more private and corporate giving.

ENS is grateful for the funding support it has received to date from Comic Relief, the European Programme for Integration and Migration, the European Roma Rights Centre, the Initiative for Children in Migration, the Oak Foundation, the Paul Hamlyn Foundation, Rosa Luxemburg Stiftung, Robbins Family Charitable Fund, the Sigrid Rausing Trust, UNHCR's Europe Bureau and in-kind support from Google Grants.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

ENS has clear funding goals for the short term, including to:

- Secure new and renewed core funding to cover the cost of coordinating the network;
- Keep operating costs to a best value minimum;
- Detect new possible funding streams for projects and be successful in securing funding with them.

Structure, governance and management

a. Constitution

The principal object of the charitable incorporated organisation (the European Network on Statelessness – ENS) is to promote the right to a nationality and the human rights of stateless persons.

b. Methods of appointment or election of Trustees

Existing Trustees are responsible for the recruitment of new Trustees, who are elected or co-opted under the terms of the Constitution.

ENS recognises that an effective Board of Trustees is essential if the charitable incorporated organisation is to be successful in achieving its objects. As an entity, the Board of Trustees are required to have the skills and experience to strategically support ENS and the expertise to support the organisation in ensuring that it adheres to its stated aims and legal responsibilities.

c. Policies adopted for the induction and training of Trustees

The chairperson is responsible for overseeing the induction process for new Trustees.

The Trustee training and induction programme ensures that newly appointed Trustees receive information on all matters necessary to enable them to perform their duties effectively. The training and induction pack includes a copy of governing documents, history of the organisation, current strategic plans, organisational structure, Director and board responsibilities and minutes of recent board meetings. Trustees are also provided with information relating to the governance and management of ENS, to financial accounts and reporting procedures and explanations for relevant ENS policies including, for example, procedures for the reimbursement of Trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that Trustees are aware of the scope of their responsibilities under the Charities Act 2011.

Furthermore, training opportunities are actively identified to further support Trustees.

d. Organisational structure and decision-making policies

ENS has a Board of Trustees (currently comprising nine members) who meet quarterly, and are responsible for the strategic direction, management and governance of the charity. The Trustees are accountable to the ENS membership and maintain close supervision over the corporate governance of ENS with an operational focus on finance, funding, recruitment/management and reporting.

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS's multiannual strategic plan and annual activity plans, the management of ENS operational responsibilities

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

and for providing support to the Board of Trustees and ENS members as required. The Director is accountable to the Board of Trustees and required to provide reports as directed. The Director, supported by the Senior Management Team (SMT), is also responsible for individual supervision of the staff and for ensuring that staff and volunteers continue to develop their skills and working practices in line with good practice.

ENS also benefits from an Advisory Committee. Its members (currently comprising 15) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

e. Pay policy for key management personnel

All Trustees are reimbursed their travel, subsistence and accommodation expenses, where applicable for attending Trustee meetings and meetings related to ENS activities.

ENS currently has 10 staff members, all staff salaries (including the Director's salary) are set and reviewed by the Finance Committee, a sub-committee of our Board of Trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to Finance Committee and Board approval on a yearly basis. All staff receive quarterly supervision and performance appraisal by the Director or relevant line manager, and in the case of the Director a 360 review to seek feedback from Trustees and colleagues.

f. Related party relationships

In addition to its 176 members in 45 countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and inter-governmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice or engagement from lawyers and other professionals in support of its work.

g. Financial risk management

The Trustees have assessed the major risks to which the charitable incorporated organisation is exposed, in particular those related to the operations and finances of the charitable incorporated organisation and are satisfied that systems and procedures are in place to mitigate our exposure to the identified risks.

h. Trustees' indemnities

ENS is a charitable incorporated organisation (CIO), and members and Trustees have limited liability; in accordance with ENS Articles of Association 8.1. In the event of ENS winding up, the members of the CIO have no obligation to contribute to its assets and no personal responsibility for settling its debts and liabilities.

ENS has Public Liability Insurance for its employees, volunteers, Trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as a critical first step towards better protecting stateless persons. ENS can justifiably claim credit for its contribution to this 'issue emergence' and its impact as a forerunner to the developing UNHCR-led #ibelong campaign.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods (continued)

However, much more work is required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges ENS to mobilise new audiences and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain its existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating stateless within a decade will necessitate the mobilisation of an international coalition of civil society actors and ENS stands ready to serve as the regional focal point for this work.

In terms of future organisational development, the following priorities have been identified:

- 1) To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues. To translate this increased awareness into additional resources for addressing the problem.
- 2) To adopt a controlled growth and member-empowering strategy by maintaining an agile structure for the Network with a small Secretariat and a philosophy of building capacity and channelling resources through ENS members wherever possible.
- 3) To exploit the Network's operational base established to date (i.e. its growing core of active members and relationships developed with key stakeholders) to deliver targeted and effective actions to address statelessness and to ensure proper respect for the human rights of stateless persons.

Integral to all of ENS's work is the recognition that the issue of statelessness demonstrates a clear gulf between the theoretical international protection framework and the realisation of those rights in practice by individual stateless persons. ENS will continue to target its efforts at trying to breach this gulf.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EUROPEAN NETWORK ON STATELESSNESS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of Trustees' responsibilities (CONTINUED)

Disclosure of information to auditors

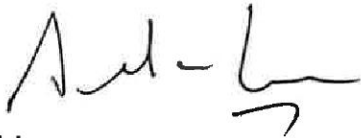
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

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

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



Mr A Leas
Chair of Trustees
Date: 18 May 2022

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS

Opinion

We have audited the financial statements of European Network On Statelessness (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, General Data Protection Regulations (GDPR) 2018, safeguarding of vulnerable adults and children, employment and taxation legislation, anti-bribery, environmental and health and safety legislation;

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN NETWORK ON STATELESSNESS (CONTINUED)

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

Other matters

The financial statements of European Network on Statelessness for the year ended 31 December 2020 were subject to independent examination rather than statutory audit. As a consequence, the comparative figures in these accounts are unaudited. No concerns or other matters were drawn to the readers attention in the Independent Examiner's report for the year ended 31 December 2020.

Use of our report

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

Streets Audit LLP

Streets Audit LLP
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: 28 June 2022

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

EUROPEAN NETWORK ON STATELESSNESS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	17,941	-	17,941	1,323
Charitable activities	5	100,000	338,983	438,983	502,721
Investments	6	72	-	72	819
Total income		118,013	338,983	456,996	504,863
Expenditure on:					
Charitable activities	7	105,180	312,279	417,459	360,642
Total expenditure		105,180	312,279	417,459	360,642
Net movement in funds		12,833	26,704	39,537	144,221
Reconciliation of funds:					
Total funds brought forward		140,398	179,036	319,434	175,213
Net movement in funds		12,833	26,704	39,537	144,221
Total funds carried forward		153,231	205,740	358,971	319,434

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

The notes on pages 17 to 30 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	2,402	4,248
Current assets			
Debtors	13	3,572	27,505
Cash at bank and in hand		367,132	315,059
		<u>370,704</u>	<u>342,564</u>
Creditors: amounts falling due within one year	14	(14,135)	(27,378)
Net current assets		<u>356,569</u>	<u>315,186</u>
Total net assets		<u><u>358,971</u></u>	<u><u>319,434</u></u>
Charity funds			
Restricted funds	15	205,740	179,036
Unrestricted funds	15	153,231	140,398
Total funds		<u><u>358,971</u></u>	<u><u>319,434</u></u>

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



Mr A Leas
Chair of Trustees
Date: 18 May 2022

The notes on pages 17 to 30 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

As set out in the trustees' report, European Network on Statelessness is a charitable incorporated organisation registered in England and Wales. The address of their registered office is 28 Stainforth Road, Walthamstow, London, E17 9RD.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

European Network On Statelessness meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Foreign currencies

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

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

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	33% per annum straight line
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2.9 Debtors

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

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

2.12 Pensions

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity allocates expenditure for staff salaries and other costs to the various projects undertaken in line with the work carried out. Whilst some costs can be directly attributed to specific projects there is, inevitably, a degree of estimation with regard to management, overhead and general running costs.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The charity recognises income on the basis of entitlement and allocates costs to those projects, as set out above. Reports are submitted to donors to report the costs incurred and, at the reporting date, any unused funds are held on the balance sheet, as part of the statement of reserves. The charity may be permitted to use any surplus funds for the continuation of a particular project over an extended period of time, or use the funds for a similar piece of work, but some donors require unused funds to be returned to them.

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	17,941	17,941	882
Similar incoming resources	-	-	441
Total 2021	17,941	17,941	1,323
<i>Total 2020</i>	<i>1,323</i>	<i>1,323</i>	

In addition to donations reported above, the charity has received support in kind from other organisations, including DLA Piper LLP, Akin Gump Strauss Heuer & Feld LLP, McDermott Will & Emery LLP, and the University of Bristol. The charity is not able to quantify the value of services received.

5. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Promotion of Human Rights	100,000	338,983	438,983	502,721
<i>Total 2020</i>	<i>122,500</i>	<i>380,221</i>	<i>502,721</i>	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest received	72	72	819
<i>Total 2020</i>	<i>819</i>	<i>819</i>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Promotion of Human Rights	105,180	312,279	417,459	360,642
<i>Total 2020</i>	<i>129,645</i>	<i>230,997</i>	<i>360,642</i>	

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Promotion of Human Rights	275,355	1,846	140,258	417,459	360,642
<i>Total 2020</i>	<i>241,295</i>	<i>1,278</i>	<i>118,069</i>	<i>360,642</i>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Promotion of Human Rights	104,890	312,569	417,459	360,642
<i>Total 2020</i>	<i>95,014</i>	<i>265,628</i>	<i>360,642</i>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Research and consultancy	100,940	72,616
Conference and events	-	124
Travel and accommodation	547	1,168
Printing and design	3,210	5,859
IT and website costs	193	15,247
	<u>104,890</u>	<u>95,014</u>

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	275,355	241,295
Depreciation	1,846	1,278
Staff recruitment	1,145	565
Office costs	12,759	5,193
Rent	6,602	5,025
Bank charges	2,041	1,311
Insurance	1,127	894
Training	1,321	2,058
Childcare costs	986	2,336
Foreign exchange (gains)/losses	886	-
Accountancy and payroll fees	3,401	3,453
Governance costs	5,100	2,220
	<u>312,569</u>	<u>265,628</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Auditors' remuneration

The auditors' remuneration for the 2021 amounts to an auditor fee of £5,100. In 2020, the charity was required to undertake an audit for one of the grants received, resulting in an audit fee of £900. The statutory accounts for 2020 were subject to an independent examination costing £1,320.

In addition, Streets Chartered Accountants charged £3,510 (2020 £2,592) for bookkeeping services.

10. Staff costs

	2021	2020
	£	£
Wages and salaries	248,724	218,761
Social security costs	20,924	17,658
Contribution to defined contribution pension schemes	5,707	4,876
	<u>275,355</u>	<u>241,295</u>

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

	2021	2020
	No.	No.
Management and administration	<u>8</u>	<u>7</u>

The average headcount expressed as full-time equivalents was:

	2021	2020
	No.	No.
Management and administration	<u>6</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

In 2021, the key management personnel of the charity comprised the trustees, Director, Head of Communications, Operations & Development and Head of Policy & Research. In 2020, the key management personnel of the charity comprised the trustees and Director. None of the trustees receive any remuneration. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £138,655 - 3 staff (2020 £54,678 - Director).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - *ENIL*).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - *ENIL*).

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2021	8,009
Disposals	(310)
At 31 December 2021	<u>7,699</u>
Depreciation	
At 1 January 2021	3,761
Charge for the year	1,846
On disposals	(310)
At 31 December 2021	<u>5,297</u>
Net book value	
At 31 December 2021	<u>2,402</u>
At 31 December 2020	<u>4,248</u>

13. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	3,572	27,505
	<u>3,572</u>	<u>27,505</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	7,513	-
Other creditors	1,521	1,117
Accruals and deferred income	5,101	26,261
	14,135	27,378

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General fund	136,150	118,013	(103,334)	150,829
Fixed asset reserve	4,248	-	(1,846)	2,402
	140,398	118,013	(105,180)	153,231
Restricted funds				
OSJI	-	36,255	-	36,255
EPIM	28,616	-	(19,421)	9,195
Robbins Family Charitable Trust	10,973	8,000	(10,973)	8,000
UNHCR Europe Bureau	35,544	67,500	(52,415)	50,629
Paul Hamlyn Foundation	42,126	15,000	(22,703)	34,423
Comic Relief	53,864	98,542	(89,435)	62,971
Rosa Luxemburg	7,913	47,300	(55,213)	-
OSF RIO	-	63,884	(59,617)	4,267
ESRC	-	2,502	(2,502)	-
	179,036	338,983	(312,279)	205,740
Total of funds	319,434	456,996	(417,459)	358,971

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
General fund	140,140	124,642	(128,368)	(264)	136,150
Fixed asset reserve	2,670	-	(1,277)	2,855	4,248
	<u>142,810</u>	<u>124,642</u>	<u>(129,645)</u>	<u>2,591</u>	<u>140,398</u>
Restricted funds					
EPIM	19,950	36,184	(27,518)	-	28,616
Robbins Family Charitable Trust	8,000	8,000	(5,027)	-	10,973
ERRC	4,453	14,258	(18,711)	-	-
UNHCR Europe Bureau	-	153,500	(116,520)	(1,436)	35,544
Paul Hamlyn Foundation	-	60,000	(17,232)	(642)	42,126
Comic Relief	-	84,496	(30,119)	(513)	53,864
Rosa Luxemburg	-	20,018	(12,105)	-	7,913
Initiative for Children in Migration	-	3,765	(3,765)	-	-
	<u>32,403</u>	<u>380,221</u>	<u>(230,997)</u>	<u>(2,591)</u>	<u>179,036</u>
Total of funds	<u><u>175,213</u></u>	<u><u>504,863</u></u>	<u><u>(360,642)</u></u>	<u><u>-</u></u>	<u><u>319,434</u></u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

15. Statement of funds (continued)

Unrestricted Funds

General funds

General funds are available for use at the discretion of the trustees, for any charitable purpose. The general fund includes grants received towards the charity's core costs from:

- Sigrid Rausing Trust . During the year the charity received £100,000, the first instalment of a new three-year grant totalling £300,000. The first year covers the period between 1 August 2021 to 30 July 2022. Costs totalling £39,449 were incurred during the year. The reserve balance comprises £96,990 unused funds which are expected to be used in the forthcoming year.
- Oak Foundation – Costs totalling £62,500 were incurred in the year fully utilising the three-year grant totalling £187,500, covering the period to 31 December 2021.

Fixed Asset Reserve - The fixed asset reserve represents the value of assets held by the charity and is reduced by annual depreciation charges over the life of the assets.

Restricted Funds

EPIM - The charity has been granted funding for year 3 of the Communications capacity development plan funded by European Programme on Integration and Migration (EPIM), covering the period 1 November 2020 to 31 March 2022. Costs totalling £19,421 were incurred during the year. The reserve balance comprises £9,195 unused funds from year three of the project. An additional payment of 20% of Year 3 grant (equal to €7,811 EUR) is expected on submission of the final financial and narrative reports. All funds are expected to be used in the forthcoming year.

OSJI – The charity received funds from the Open Society Justice Initiative (OSJI) to advance the right to nationality and prevention of statelessness by supporting the development of the Statelessness Case Law Database. The grant covers the period between 1 October 2021 and 31 December 2022. The unused funds are expected to be fully used in the forthcoming year.

Robbins Family Charitable Fund - In recent years the charity has been awarded an annual grant by NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust, towards staffing costs and rent in furtherance of the charitable purposes of the organisation to promote the right to nationality and the human rights of stateless persons. Costs totalling £10,973 were incurred during the year. The reserve balance comprises £8,000 unused funds which are expected to be used in the forthcoming year.

UNHCR - Europe Bureau - The charity continues to receive funding from UNHCR - Europe Bureau which are available to support core funding and advocacy activities. Costs totalling £52,415 were incurred during the year. The reserve balance comprises £18,129 used in January 2022 and £32,500 received in advance for 2021.

Paul Hamlyn Foundation - The charity has been awarded a £15,000 Covid Response grant from the Paul Hamlyn Foundation in addition to the 'Shared Ground Fund' funding for work on reduction of childhood statelessness in the UK. Costs totalling £22,703 were incurred during the year. The project continues to April 2022 and the reserve balance of £34,423 is expected to be used in the forthcoming year.

Comic Relief - The charity received £98,542 in the year, being the third and fourth instalments of an award totalling £363,711 to be paid in instalments over four years, subject to conditions being met. Costs totalling £89,435 were incurred during the year. The reserve balance of £62,971 represents unused funds held for the project which are expected to be used in the forthcoming year.

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Statement of funds (continued)

Rosa Luxemburg Stiftung - The charity received £10,514 towards a research project specifically looking at the effects of the coronavirus pandemic on stateless people. The research project was concluded in April 2021. In addition the charity received £36,786 towards "Supporting global efforts to address statelessness". The grant covers the period between 1 April and 31 March 2022. The funds were fully utilised in the year.

OSF Rio – The charity received £63,884 as part of activities of the Roma Initiatives of the Open Society Foundations. This represents first and second instalments of an award totalling \$129,992 USD to be paid in three instalments. The grant is to end/prevent the risk of statelessness of Roma in Kosovo, North Macedonia, Montenegro and Serbia. The grant covers the period between 1 January 2021 to 30 June 2022. The reserve balance of £4,267 represents unused funds held for the project which are expected to be used in the forthcoming year.

ESRC – The charity received £2,502 from University of Bristol as part of the Economic & Social Research Council funded project "Cancellation of citizenship and national security: a comparison between France and the UK". The grant covered period from 1 October 2020 to 30 June 2021. The funds were fully utilised in the year.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	140,398	118,013	(105,180)	153,231
Restricted funds	179,036	338,983	(312,279)	205,740
	<u>319,434</u>	<u>456,996</u>	<u>(417,459)</u>	<u>358,971</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	142,810	124,642	(129,645)	2,591	140,398
Restricted funds	32,403	380,221	(230,997)	(2,591)	179,036
	<u>175,213</u>	<u>504,863</u>	<u>(360,642)</u>	<u>-</u>	<u>319,434</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,402	-	2,402
Current assets	164,964	205,740	370,704
Creditors due within one year	(14,135)	-	(14,135)
Total	153,231	205,740	358,971

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,248	-	4,248
Current assets	163,528	179,036	342,564
Creditors due within one year	(27,378)	-	(27,378)
Total	140,398	179,036	319,434

18. Members' liability

The charity's constitution states that, if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

19. Related party transactions

The charity's constitution permits payments to be made to trustees or connected persons for the supply of goods and services where that is permitted in accordance with, and subject to the conditions in, section 185 to 188 of the Charities Act 2011.

During the year, the charity made payments to the following related parties:

Christiana Bukalo, a trustee appointed in March 2021: £750 was paid as the balance due in respect of a partnership agreement signed before Christiano Bukalo became a trustee and a further payment of £440 was made in connection with a research project where Christiano Bukalo acted as a representative of stateless people.

Nevladina Organizacija Praxis, an organisation in which Ivanka Kostic (a trustee) has been working as an independent consultant. The charity paid Nevladina Organizacija Praxis a total of £10,023 in respect of a partnership agreement relating to projects supporting the Roma community.

New Women Connection (NWC), an organisation in which Anila Noor (a trustee) is the Chief Executive Officer. The charity paid NWC £880 for research on health rights and statelessness in the context of COVID-19.

Hungarian Helsinki Committee (HHC), an organisation in which Gabor Gyulai (a trustee) is an employee. The charity paid a total of £1,000 to HHC in respect of the European Statelessness Index.

EUROPEAN NETWORK ON STATELESSNESS

England & Wales - Charity number 1158414

Accounts

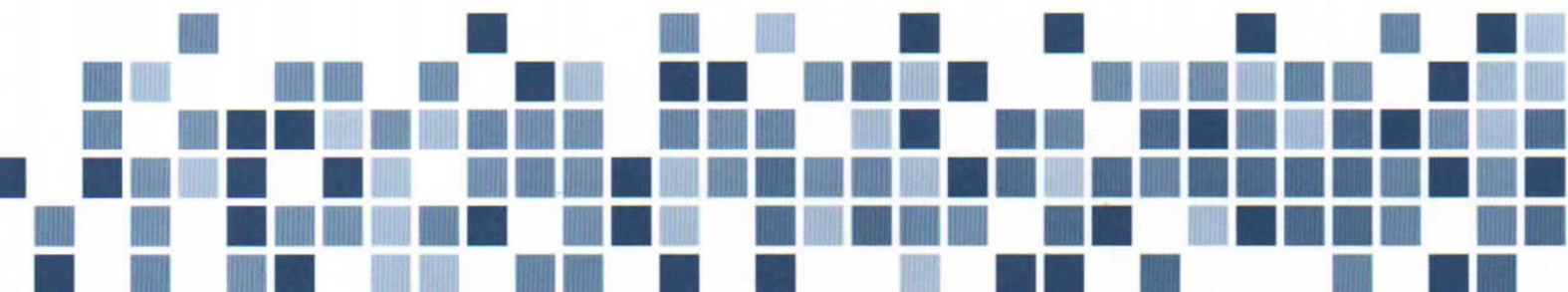
EUROPEAN NETWORK ON STATELESSNESS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

STREETS[®]
CHARTERED ACCOUNTANTS



EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the European Network On Statelessness (ENS) for the year from 1 January 2020 to 31 December 2020.

Objectives and activities

a. Policies and objectives

ENS is a civil society alliance of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (171 members in 42 countries). Everyone has a right to a nationality. We believe that this must be respected and that the human rights of those who lack a nationality – stateless persons – must be protected. We are dedicated to working with stateless people in Europe to advocate for their rights. We aim to reach our goals through law and policy development, awareness-raising and capacity-building.

Statelessness is a legal anomaly affecting more than half a million women, men and children in Europe. People whose families have lived in the same place for generations can be stateless, as well as recent migrants and refugees.

Stateless people are often marginalised, at risk of discrimination and human rights abuses. They are denied basic rights many of us take for granted: to go to school, to work, to marry, to register the birth of a child, to legally exist'.

Statelessness occurs for different reasons including discrimination, state succession, conflicts in law, and deliberate policies of deprivation or denial of nationality. All European States have international obligations to protect stateless people and prevent statelessness, but this rarely translates into effective legal protection at national level. If Europe is to uphold its traditions of freedom, democracy, equality, rule of law and respect for human rights, it must recognise and address statelessness.

ENS was founded against this backdrop and was tasked to fill a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or come into contact with stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that ENS has attracted over 170 members since its launch. ENS's broad membership base equips it to act as the key interlocutor between civil society and other stakeholders, including with EU institutions and the Council of Europe. In particular, the United Nations High Commissioner for Refugees (UNHCR) has explicitly welcomed the added value that ENS brings in supporting efforts to address statelessness in Europe, and its potential to act as a model for the establishment of similar regional statelessness Networks elsewhere in order to help combat statelessness globally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

At the heart of our strategy is an understanding of the need to mainstream and raise awareness about statelessness and nationality rights, build civil society's capacity to act, and be an effective catalyst for change. Our Secretariat coordinates the activities of our growing and diverse membership across Europe ranging from large international NGOs to grassroots and community organisations, legal advice agencies, research and policy thinktanks, and prominent international law experts.

Our strategic plan sets out the ambitious next stage of our development. We want to be the organisation that works tirelessly alongside people affected by statelessness to improve their lives; a strategic partner to policymakers in law and policy reform; a network that is stronger with the voice of each new member who joins our campaigns; and a catalyst for change.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

Statelessness is an intersectional issue. Stateless people are of different genders, ages, sexual orientations, socio-economic backgrounds, abilities, religions and ethnicities. Some stateless people are on the move, and others have lived in the same place for generations. We recognise that our work must take account of this nexus, and the views and voices of diverse stateless communities, for it to be relevant and legitimate. Guided by these principles and the expertise of our Advisory Committee and membership, we identify priority issues to address and focus on within four broad priority themes:

- Children's Rights (including access to birth registration and promoting nationality law reform to end childhood statelessness)
- Access to Justice (including promoting legal empowerment, rule of law, and ending the detention of stateless people)
- Forced Displacement (including responding to stateless refugees, advocating for statelessness protection regimes, and improved integration policies)
- Anti-Discrimination (including minority rights, health rights, addressing Roma statelessness, and gender discrimination)

Partnership is one of our core values. We strive to work in partnership with people affected by statelessness, engaging with representatives to inform our work and amplify the diverse voices of stateless people in Europe.

We seek to partner with civil society organisations and experts focused on issues that intersect with statelessness, including, among others, child rights and women's rights experts, refugee support organisations and advocates, and minority rights specialists.

We have also developed strong relationships for advocacy with regional and international institutions including the European Union, Council of Europe, UNHCR and UN human rights bodies, as well as with national governments, ombudspersons and National Human Rights Institutions at country level.

c. Activities undertaken to achieve objectives

ENS organises its work under three activity pillars – Awareness-raising and Knowledge sharing; Law and Policy development and Networking and Capacity-building.

- **Awareness-raising and knowledge-sharing**
Statelessness remains relatively poorly understood. We raise awareness of the issues and work with people affected to amplify their voices. Our weekly blog and quarterly newsletter provide updates and commentary to a readership of thousands. Our cutting-edge research and policy analysis inform debate. Our website and Statelessness Index are tools for advocacy and first ports of call for information and research. Our online campaigns engage and inspire supporters and new audiences.
- **Law and policy development**
We strive for the rights of stateless people through evidence-based advocacy. We commission and publish research to strengthen understanding of the problem and come up with solutions. We work with our members to produce expert policy analysis on statelessness across Europe. We are an interlocutor between our members and regional decision-makers. Our meetings and conferences attract international audiences. We support our members to litigate on statelessness and advance change.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

- **Networking and capacity-building**

Our diverse network of over 170 organisations and individuals in 41 countries gives us a multiplier effect. We coordinate our members' involvement in pan-European campaigns, research and advocacy. Our Annual General Conference brings our members together to debate and strategize. We provide a forum for the exchange of information, ideas and good practice. Our Europe-wide training programme and specialist pool of trainers build the capacity of civil society, policymakers and frontline officials to address statelessness.

Achievements and performance

a. Key performance indicators

ENS has identified five key financial performance indicators with regard to the delivery of activities.

- 1) Grants and donations by donor: By monitoring specific grants and donations received we are able to monitor fluctuations in income from existing funders and seek opportunities for repeat funding streams.
- 2) Total grants and donations: ENS monitors the total amount of donor income received to enable us to monitor fluctuations in donations received to ensure we meet project and operational costs.
- 3) Donor attrition: ENS will monitor grant and donor income on a quarterly basis to identify and address issues/shortfalls in the event of significant donor attrition levels.
- 4) Total expenditure: We monitor our expenditure against both restricted and unrestricted income to ensure we are meeting grant requirements and to enable us to ensure cost effective measures in operational activities.
- 5) Cost effectiveness: We continuously monitor how we expend all income we received, and regularly review our activities to ensure we bring down expenditure wherever possible.

b. Review of activities

During 2020 ENS continued to lead the coordination of civil society efforts to address statelessness in Europe. We have been able to achieve significant impact and a multiplier effect through our membership, which has grown to now include over 170 members in 41 European countries.

During the second half of 2020 we continued to prioritise and adapt our work in response to the pandemic, including to frame our advocacy interventions to reflect the particular impact on stateless people as one of the most marginalised groups affected by the virus and its fallout. We also conducted in-depth research, including a series of in-depth qualitative interviews and focus groups, examining the nexus between statelessness and access to health rights, including in the context of the pandemic.

A key output during 2020 was to maintain and develop our Statelessness Index, which has continued to underpin our advocacy and awareness-raising efforts across the region. The Index is a unique online tool enabling instant comparison of how different countries in Europe protect people without a nationality and what they are doing to prevent and reduce statelessness, assessing each country's approach against international norms and good practices. During 2020 we have expanded the Index to cover 24 countries, including six new countries (Austria, Belgium, Czech Republic, Greece, Portugal and Spain). We also started to research/prepare three new country chapters (Albania, Croatia and Ireland), as well as to prepare updates on the 24 existing countries. We have also been working to increase the translation of Index content (and related briefings) into multiple languages in order to improve its accessibility.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

We have made further progress with our #StatelessJourneys initiative which addresses the nexus between statelessness and forced migration. A key success has been our and our members' ability to adapt to COVID-19 limitations (e.g. preventing travel) by nonetheless delivering impactful advocacy, engagement, and capacity-building activities online. We have set up partnership agreements with our members to deliver activities at national level in 12 countries. We have also delivered and supported impactful online advocacy and capacity-building activities, including a regional webinar on protection gaps faced by stateless people in Europe with the participation of stateless/refugee activists and senior representatives of European institutions, which was attended by over 160 people. In October we facilitated an interactive training workshop on statelessness and international protection at ECRE's annual ELENA course for asylum lawyers, attended by 90 people, which received positive feedback. Following our concerted engagement with European Asylum Support Office (EASO), their Annual Report on Asylum in the EU, published in June, addressed statelessness as a core theme, and we secured verbal commitment from EASO at its annual consultative forum to further integrate statelessness across its work (including training and practical tools for frontline staff).

Our work to address Roma statelessness has continued to be a priority during 2020. In July, we were approached by the Regional Cooperation Council to assist with the commissioning of six economy-specific roadmaps towards ending statelessness in the Western Balkans to follow-up on the Poznan Declaration commitments made last year. We successfully shaped the terms of reference for the roadmaps to ensure they were framed around the goal of ending statelessness and equal nationality rights, going beyond access to civil documentation. We supported the sourcing of experts and commented extensively on the drafts. We intervened at both the Ministerial Meeting on Poznan follow-up in October, and the Roma Taskforce Meeting in December to welcome the roadmaps and encourage states to adopt. We have engaged with and fed into the development of the new EU Strategic Framework on Roma Equality, Inclusion and Participation launched in October. We provided input both bilaterally with the Commission DJ JUST Roma Team and through our participation in the Roma Civil Society Working Group. As an outcome of this, the strategic framework includes several references to stateless Roma, requiring initiatives under the strategy to be inclusive of those affected by statelessness, address civil documentation issues, and, crucially, advising national authorities to include 'ending Roma statelessness' as a goal in their strategic plans in its guidance to States. We worked with Romani activists among our members to film and produce a short video setting out why statelessness is key to Romani equality in Europe, which was screened during the launch of the new strategy hosted by the German Presidency of the EU and the Commission. In November, we were asked to convene a panel on Roma statelessness at the annual Roma Summit in Pristina, which this year was held online. We worked with four of our Roma members to convene the panel. Each panellist spoke about their work to address statelessness and an engaged discussion session followed with Summit participants.

Another continued key priority for us during 2020 has been our work to address childhood statelessness. We attended and presented at the 13th European Forum on the Rights of the Child together with Missing Children Europe, on behalf of the Initiative for Children in Migration, an informal coalition of actors working at EU level on children in migration. We presented on the need to include children in migration, including stateless children, in the EU's new child rights strategy. We also intervened at one of the forum's high level panels on how the new strategy can address childhood statelessness, with supportive responses from UN Committee on the Rights of the Child member Velina Todorova and David Lega MEP on the importance of the child's right to a nationality for their rights, protection and sense of identity. We also presented on the right to a nationality for children in migration in Europe, at the EMN Luxembourg online conference 'Citizenship as a value' on 1st October. In response to the European Commission's public consultation on the new EU strategy on child rights (2021-24), we published a position paper laying out recommendations for action to address childhood statelessness through the strategy, which we have also shared with key stakeholders, such as MEP champions, the European Parliament Intergroup on Child Rights, civil society, and the European Commission.

An important continuing component of ENS's law and policy work has been our legal advocacy before UN human rights mechanisms. In partnership with our members, we have made submissions to the Universal Periodic Review (UPR) on Austria (supplemented with an oral statement), Belgium, Denmark, and Latvia, as well as the Convention on the Rights of the Child (CRC) for the United Kingdom.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Crucially, during the project period we have continued to strengthen our work with people affected by statelessness, and during the year, six community-led organisations and stateless individuals have joined the Network. This is one of five key objectives under our new five-year strategic plan, which we launched in April 2019. We have continued to bring together a group of 10-15 stateless individuals and community representatives affected by statelessness via monthly one-hour Zoom sessions, to provide a space for information sharing and relationship building, capacity-building, and identifying opportunities for joint activities. In August, we organised and delivered an 'Engaging with the media' skills session for the group. We have developed a three-year community engagement strategy, outlining our objectives, outcomes and activities in this area that will allow us to achieve our strategic goal of working with people affected by statelessness to inform and deliver our mission by 2023.

During 2020, as well as delivering our weekly blog, newsletter and other communications outputs, we also designed and launched a new website. In September we organised a series of four webinars in lieu of our planned major pan-regional conference in Alicante. On 22nd September, a regional webinar (in English) set out the current state of affairs across Europe. It showcased work being done by ENS members around Europe, with interventions from ENS Members Christiana Bukalo (founder of statefree.world), Lynn Khatib (individual member and stateless activist), Remzi Medik (Bairska Svetlina – Centre for Development of Roma Community), and Yonus Muhammadi (Greek Forum of Refugees). It also highlighted what the EU and the Council of Europe are – or should be - doing to better protect stateless people, with interventions from Tineke Stik MEP and Christophe Poirel (Council of Europe Human Rights Director). Following this, a series of online discussions (in Spanish) assessed and addressed statelessness in Spain, outlining specific opportunities for law and policy reform in the national context, led by ENS member Fundacion Cepaim.

In November, we brought together over 35 members at our first Annual General Conference held online. The conference was an important opportunity to update and consult members on our upcoming plans as a network, including on our new research project on the nexus between statelessness and health rights in the context of COVID-19. We also discussed how we can work together to foster diverse and representative partnerships, ensuring stateless people and communities are included in the work we do. In December, we organised a series of free, online safeguarding trainings for project partners and other ENS members, providing an introduction to safeguarding.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable incorporated organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

ENS aims to establish reserves from its grant income from relevant donors (through negotiation where donors are willing to allow funds to be allocated towards unrestricted reserves) and unrestricted donations (individual and/or corporate) obtained through diversifying the ENS funding base. The purpose of the reserve is to enable the charity to meet all its legal and contractual commitments in the event of a threat arising to the future viability of the charity. ENS will therefore seek to accrue unrestricted reserves of £38,700, the amount currently identified as being necessary to cover three months' operating costs to meet these commitments. The Network's long-term aim is to generate annual operating surpluses that, over time, will be sufficient to enable the charity to maintain a reserve of unrestricted funds equivalent to 20% of annual turnover. Trustees keep the policy under review on a regular basis.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

c. Surplus of funds

Income was higher than expenditure during 2020, resulting in a reported surplus of £144,221 (2019 £15,313). The surplus funds have arisen due to a larger than usual proportion of funds having to be carried over to 2021 as a result of the impact of the COVID-19 pandemic. The charity has been required to make operational changes to the delivery of projects funded by restricted income, as well as extending timescales for work planned using unrestricted funds, all of which has been agreed in advance with donors.

d. Principal risks and uncertainties

Working in the charity sector and the nature of ENS's activities, funding base, reserves and structure may expose ENS to certain risks, including those identified below.

- 1) Financial risks: Cash flow sensitivities on operational activities, dependency on certain income streams, foreign currency exchange losses on funding income, pension commitments and changes in funding priorities away from the statelessness issue.
- 2) Operational risks: Competition from similar organisations, loss of current funding streams and difficulty in generating new funding opportunities.
- 3) Environmental factors: adverse publicity due to large influx of migrants in Europe, changes in public perception on statelessness issues, demographic distribution on funders and beneficiaries, government policy pertaining to funding priorities and impact of tax regime on voluntary giving.

e. Financial risk management objectives and policies

These can be summarised under the following five areas.

- 1) Policies and procedures
Related to fundamental risks identified, a series of policies have been developed to underpin the internal control process. The policies are overseen by the Finance Committee. Written procedures support the policies where appropriate.
- 2) Business planning and budgeting
The business planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting business plan objectives is monitored regularly. Risk management is built into this process.
- 3) Risk frameworks
This framework is overseen by the Finance Committee and helps to identify, assess, and monitor risks significant to ENS. The risk register is revised quarterly, to ensure emerging risks are added as required, and improvement actions and risk indicators are monitored regularly.
- 4) Finance Committee
The Finance Committee (also comprising the Chair of Trustees and the Treasurer) reports to the Board of Trustees on internal controls and on any emerging issues. This committee oversees internal audit, external audit and management as required in its review of internal controls. It provides advice to the full Board of Trustees on the effectiveness of ENS with regard to the internal control system and the charity's system for the management of risk.
- 5) Internal audit process.
Internal audit is used as a tool to review the effectiveness of the internal control systems used by ENS.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

- 6) Independent Financial Examination
Streets Accountants advises the Finance Committee on the operation of the internal financial controls reviewed as part of the annual Independent Financial Examination.
- 7) Third party reports
ENS currently uses external consultants in areas such as accounting and payroll. The use of specialist third parties for consulting and reporting further strengthens internal control systems.

f. Principal funding

ENS funds its activities through a combination of restricted and unrestricted donor income and is currently seeking to diversify its income base to include more private and corporate giving.

ENS is grateful for the funding support it has received to date from Comic Relief, the European Programme for Integration and Migration, the European Roma Rights Centre, the Initiative for Children in Migration, the Oak Foundation, the Paul Hamlyn Foundation, Rosa Luxemburg Stiftung, Robbins Family Charitable Fund, the Sigrid Rausing Trust, UNHCR's Europe Bureau and in-kind support from Google Grants.

ENS has clear fundraising goals for short term, including to:

- Secure new and renewed core funding to cover the cost of coordinating the network;
- Keep operating costs to a best value minimum;
- Detect new possible funding streams for projects and be successful in securing funding with them.

Structure, governance and management

a. Constitution

The principal object of the charitable incorporated organisation (the European Network on Statelessness – ENS) is to promote the right to a nationality and the human rights of stateless persons.

b. Methods of appointment or election of Trustees

Existing Trustees are responsible for the recruitment of new Trustees, who are elected or co-opted under the terms of the Constitution.

ENS recognises that an effective Board of Trustees is essential if the charitable incorporated organisation is to be successful in achieving its objects. As an entity, the Board of Trustees are required to have the skills and experience to strategically support ENS and the expertise to support the organisation in ensuring that it adheres to its stated aims and legal responsibilities.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

ENS has a Board of Trustees (currently comprising nine members) who meet quarterly, and are responsible for the strategic direction, management and governance of the charity. The Trustees are accountable to the ENS membership and maintain close supervision over the corporate governance of ENS with an operational focus on finance, funding, recruitment/management and reporting.

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS's multiannual strategic plan and annual activity plans, the management of ENS operational responsibilities and for providing support to the Board of Trustees and ENS members as required. The Director is accountable to the Board of Trustees and required to provide reports as directed. The Director, supported by the Senior Management Team (SMT), is also responsible for individual supervision of the staff and for ensuring that staff and volunteers continue to develop their skills and working practices in line with good practice.

ENS also benefits from an Advisory Committee. Its members (currently comprising 16) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

d. Policies adopted for the induction and training of Trustees

The chairperson is responsible for overseeing the induction process for new Trustees.

The Trustee training and induction programme ensures that newly appointed Trustees receive information on all matters necessary to enable them to perform their duties effectively. The training and induction pack includes a copy of governing documents, history of the organisation, current strategic plans, organisational structure, Director and board responsibilities and minutes of recent board meetings. Trustees are also provided with information relating to the governance and management of ENS, to financial accounts and reporting procedures and explanations for relevant ENS policies including, for example, procedures for the reimbursement of Trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that Trustees are aware of the scope of their responsibilities under the Charities Act.

Furthermore, training opportunities are actively identified to further support Trustees.

e. Pay policy for key management personnel

All trustees are reimbursed their travel, subsistence and accommodation expenses, where applicable for attending trustee's meetings and meetings related to ENS activities.

ENS currently has 6 staff members, all staff salaries (including the Directors salary) is set and reviewed by the finance committee, a sub-committee of our board of trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to finance committee and board approval on a yearly basis. All staff will be involved in a yearly performance appraisal by the Director, and in the case of the Director a 360 review to seek feedback from trustees and colleagues.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

f. Related party relationships

In addition to its 158 members in 41 European countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and inter-governmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice from lawyers and other professionals in support of its work.

g. Financial risk management

The trustees have assessed the major risks to which the charitable incorporated organisation is exposed, in particular those related to the operations and finances of the charitable incorporated organisation, and are satisfied that systems and procedures are in place to mitigate our exposure to the identified risks.

h. Trustees' indemnities

ENS is a charitable incorporated organisation (CIO), and members and trustees have limited liability; in accordance with ENS Articles of Association 8.1. In the event of ENS winding up, the members of the CIO have no obligation to contribute to its assets and no personal responsibility for settling its debts and liabilities.

ENS has Public Liability Insurance for its employees, volunteers, trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as a critical first step towards better protecting stateless persons. ENS can justifiably claim credit for its contribution to this 'issue emergence' and its impact as a forerunner to the developing UNHCR-led #ibelong campaign. However, much more work is required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges ENS to mobilise new audiences and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain its existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating stateless within a decade will necessitate the mobilisation of an international coalition of civil society actors and ENS stands ready to serve as the regional focal point for this work.

In terms of future organisational development, the following priorities have been identified:

- 1) To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues. To translate this increased awareness into additional resources for addressing the problem.
- 2) To adopt a controlled growth and member-empowering strategy by maintaining an agile structure for the Network with a small Secretariat and a philosophy of building capacity and channelling resources through ENS members wherever possible.
- 3) To exploit the Network's operational base established to date (i.e. its growing core of active members and relationships developed with key stakeholders) to deliver targeted and effective actions to address statelessness and to ensure proper respect for the human rights of stateless persons.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for future periods (continued)

Integral to all of ENS's work is the recognition that the issue of statelessness demonstrates a clear gulf between the theoretical international protection framework and the realisation of those rights in practice by individual stateless persons. ENS will continue to target its efforts at trying to breach this gulf.

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 incorporated organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable incorporated organisation's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 10 June 2021 and signed on their behalf by:



Mr A Leas
Chair of Trustees

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of European Network On Statelessness ('the charitable incorporated organisation')

I report to the charity Trustees on my examination of the accounts of the charitable incorporated organisation for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the charitable incorporated organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charitable incorporated organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable incorporated organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charitable incorporated organisation has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable incorporated organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

This report is made solely to the charitable incorporated organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable incorporated organisation's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable incorporated organisation and the charitable incorporated organisation's Trustees as a body, for my work or for this report.

Signed: 

Dated: 5/7/21

Linda J Lord

BSc BFP FCA TEP

Streets Chartered Accountants
Potton House, Wyboston Lakes, Great North Road, Wyboston, Bedford MK44 3BZ

EUROPEAN NETWORK ON STATELESSNESS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	1,323	-	1,323	7,580
Charitable activities	4	122,500	380,221	502,721	297,197
Investments	5	819	-	819	82
Total income		124,642	380,221	504,863	304,859
Expenditure on:					
Charitable activities	6	129,645	230,997	360,642	289,546
Total expenditure		129,645	230,997	360,642	289,546
Net (expenditure)/income					
Transfers between funds	14	(5,003) 2,591	149,224 (2,591)	144,221 -	15,313 -
Net movement in funds		(2,412)	146,633	144,221	15,313
Reconciliation of funds:					
Total funds brought forward		142,810	32,403	175,213	159,900
Net movement in funds		(2,412)	146,633	144,221	15,313
Total funds carried forward		140,398	179,036	319,434	175,213

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

The notes on pages 16 to 27 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	4,248	2,670
		4,248	2,670
Current assets			
Debtors	12	27,505	212
Cash at bank and in hand		315,059	205,301
		342,564	205,513
Creditors: amounts falling due within one year	13	(27,378)	(32,970)
Net current assets		315,186	172,543
Total assets less current liabilities		319,434	175,213
Net assets excluding pension asset		319,434	175,213
Total net assets		319,434	175,213
Charity funds			
Restricted funds	14	179,036	32,403
Unrestricted funds	14	140,398	142,810
Total funds		319,434	175,213

The financial statements were approved and authorised for issue by the Trustees on 10 June 2021 and signed on their behalf by:



Mr A Leas
Chair of Trustees

The notes on pages 16 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

As set out in the trustees' report, European Network on Statelessness is a charitable incorporated organisation registered in England and Wales. The address of their registered office is 28 Stainforth Road, Walthamstow, London, E17 9RD.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

European Network On Statelessness meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Income

All income is recognised once the charitable incorporated organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	-	33% per annum straight line
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2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

2.10 Pensions

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

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations			
Akin Gump	-	-	7,500
Donations	882	882	80
Similar incoming resources	441	441	-
	<u>1,323</u>	<u>1,323</u>	<u>80</u>
Total 2020	<u>1,323</u>	<u>1,323</u>	<u>7,580</u>
<i>Total 2019</i>	<u>7,580</u>	<u>7,580</u>	

4. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Promotion of Human Rights	<u>122,500</u>	<u>380,221</u>	<u>502,721</u>	<u>297,197</u>
<i>Total 2019</i>	<u>122,500</u>	<u>174,697</u>	<u>297,197</u>	

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest received	<u>819</u>	<u>819</u>	<u>82</u>
<i>Total 2019</i>	<u>82</u>	<u>82</u>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Promotion of Human Rights	129,645	230,997	360,642	289,546
<i>Total 2019</i>	<u>100,960</u>	<u>188,586</u>	<u>289,546</u>	

Summary by expenditure type

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Promotion of Human Rights	241,295	1,278	118,069	360,642	289,546
<i>Total 2019</i>	<u>167,735</u>	<u>761</u>	<u>121,050</u>	<u>289,546</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Promotion of Human Rights	95,014	265,628	360,642	289,546
<i>Total 2019</i>	<u>99,521</u>	<u>190,025</u>	<u>289,546</u>	

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2020 £	<i>Total funds 2019 £</i>
Research and consultancy	72,616	52,623
Conference and events	124	18,777
Travel and accommodation	1,168	16,753
Printing and design	5,859	3,170
IT and website costs	15,247	8,198
	<u>95,014</u>	<u>99,521</u>

Analysis of support costs

	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	241,295	167,735
Depreciation	1,278	761
Staff recruitment	565	225
Office costs	5,193	764
Rent	5,025	10,000
Bank charges	1,311	1,713
Insurance	894	758
Training	2,058	1,082
Childcare costs	2,336	2,916
Audit fees	900	-
Accountancy and payroll fees	3,453	2,751
Governance costs	1,320	1,320
	<u>265,628</u>	<u>190,025</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,320 (2019 - £1,320), VAT advice £150 (2019 *£nil*), a grant audit fee of £900 (2019 *£nil*) and Bookkeeping services of £2,592 (2019 - £2,592).

9. Staff costs

	2020 £	2019 £
Wages and salaries	218,761	151,980
Social security costs	17,658	12,076
Contribution to defined contribution pension schemes	4,876	3,679
	<u>241,295</u>	<u>167,735</u>

The average number of persons employed by the charitable incorporated organisation during the year was as follows:

	2020 No.	2019 No.
Management and administration	<u>7</u>	<u>5</u>

The average headcount expressed as full-time equivalents was:

	2020 No.	2019 No.
Management and administration	<u>6</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the Director. None of the trustees receive any remuneration. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £54,678 (2019 £46,612).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - *£NIL*).

During the year ended 31 December 2020, no expenses were reimbursed or paid directly to Trustees (2019 - £2,351 paid to 6 Trustees). Expense are primarily for travel and subsistence for attendance at trustees meetings, or other events where trustees are representing the charity, with most meetings being held online during 2020.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2020	5,153
Additions	2,856
At 31 December 2020	<u>8,009</u>
Depreciation	
At 1 January 2020	2,483
Charge for the year	1,278
At 31 December 2020	<u>3,761</u>
Net book value	
At 31 December 2020	<u>4,248</u>
At 31 December 2019	<u>2,670</u>

12. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	27,505	212
	<u>27,505</u>	<u>212</u>

13. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	1,117	728
Accruals and deferred income	26,261	32,242
	<u>27,378</u>	<u>32,970</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General fund	140,140	124,642	(128,368)	(264)	136,150
Fixed asset reserve	2,670	-	(1,277)	2,855	4,248
	<u>142,810</u>	<u>124,642</u>	<u>(129,645)</u>	<u>2,591</u>	<u>140,398</u>
Restricted funds					
EPIM	19,950	36,184	(27,518)	-	28,616
Robbins Family Charitable Trust	8,000	8,000	(5,027)	-	10,973
ERRC	4,453	14,258	(18,711)	-	-
UNHCR Europe Bureau	-	153,500	(116,520)	(1,436)	35,544
Paul Hamlyn Foundation	-	60,000	(17,232)	(642)	42,126
Comic Relief	-	84,496	(30,119)	(513)	53,864
Rosa Luxemburg	-	20,018	(12,105)	-	7,913
Initiative for Children in Migration	-	3,765	(3,765)	-	-
	<u>32,403</u>	<u>380,221</u>	<u>(230,997)</u>	<u>(2,591)</u>	<u>179,036</u>
Total of funds	<u><u>175,213</u></u>	<u><u>504,863</u></u>	<u><u>(360,642)</u></u>	<u><u>-</u></u>	<u><u>319,434</u></u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General fund	110,177	130,162	(100,199)	-	140,140
Fixed asset reserve	1,109	-	(761)	2,322	2,670
	<u>111,286</u>	<u>130,162</u>	<u>(100,960)</u>	<u>2,322</u>	<u>142,810</u>
Restricted funds					
OSJI	11,283	-	(11,283)	-	-
EPIM	10,551	25,073	(15,674)	-	19,950
Robbins Family Charitable Trust	8,000	8,000	(8,000)	-	8,000
OSIFE	18,780	19,473	(38,253)	-	-
ERRC	-	12,715	(8,262)	-	4,453
UNHCR Europe Bureau	-	109,436	(107,114)	(2,322)	-
	<u>48,614</u>	<u>174,697</u>	<u>(188,586)</u>	<u>(2,322)</u>	<u>32,403</u>
Total of funds	<u>159,900</u>	<u>304,859</u>	<u>(289,546)</u>	<u>-</u>	<u>175,213</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

Unrestricted Funds

General Funds

General funds are available for use at the discretion of the trustees, for any charitable purpose. The general fund includes grants received towards the charity's core costs from:

- Oak Foundation - During the year the charity received £62,500 in respect of the period ended December 2021. The grant is the third instalment of a three year grant totalling £187,500, with a no cost extension being granted until December 2021. The reserve balance comprises £62,500 unused funds which are expected to be used by the grant end date.
- Sigrid Rausing Trust - During the year the charity received £60,000 in respect of the year ended August 2021, the third instalment of a three year grant totalling £180,000. The reserve balance comprises £36,439 unused funds which are expected to be used by the grant end date.

Fixed Asset Reserve - The fixed asset reserve represents the value of assets held by the charity and is reduced by annual depreciation charges over the life of the assets.

Restricted Funds

EPIM - The charity completed the second year of the Communications capacity development plan funded by European Programme on Integration and Migration (EPIM) and has been granted further funding for year 3 of the project, covering the period 1 November 2020 to 31 October 2021. The reserve balance comprises £1,111 unused funds from year two and £27,505 for year three of the project, which are expected to be used in the forthcoming year.

Robbins Family Charitable Fund - In recent years the charity has been awarded an annual grant by NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust, to undertake law and policy development, raise awareness and build capacity. The reserve balance comprises £10,973 unused funds which are expected to be used in the forthcoming year.

ERRC - Funds were received from ERRC, the European Roma Rights Centre, to complete the 'Roma Belong' project. The funds were fully utilised in the year.

UNHCR - Europe Bureau - The charity continues to receive funding from UNHCR - Europe Bureau which are available to support core funding and advocacy activities. Costs totalling £116,520 were incurred during the year and £1,436 was used to purchase additional computer equipment. The reserve balance comprises £544 used in January 2021 and £35,000 received in advance for 2021.

Paul Hamlyn Foundation - The charity has been awarded a £60,000 grant from the Paul Hamlyn Foundation 'Shared Ground Fund' in relation to work protecting children from the effects of statelessness. Costs totalling £17,232 were incurred during the year and £642 was used to purchase additional computer equipment. The project continues to 31 December 2021 and the reserve balance is expected to be used in the forthcoming year.

Comic Relief - The charity received £84,496 in the year, being the first two instalments of an award totalling £363,711 to be paid in instalments over the next four years, subject to conditions being met. Costs totalling £30,119 were incurred during the year and £513 was used to purchase additional computer equipment. The reserve balance of £53,864 represents unused funds held for the project which are expected to be used in the forthcoming year.

Rosa Luxemburg Stiftung - The charity received £20,018 towards a research project specifically looking at the effects of the coronavirus pandemic on stateless people. The reserve balance of £7,913 represents unused funds held for the project which are expected to be used in the forthcoming year.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds (continued)

Initiative for Children in Migration - The charity received income totalling £2,765 for work undertaken on the ICM Statelessness Module. The funds were used in full during the year.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	142,810	124,642	(129,645)	2,591	140,398
Restricted funds	32,403	380,221	(230,997)	(2,591)	179,036
	<u>175,213</u>	<u>504,863</u>	<u>(360,642)</u>	<u>-</u>	<u>319,434</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General funds	111,286	130,162	(100,960)	2,322	142,810
Restricted funds	48,614	174,697	(188,586)	(2,322)	32,403
	<u>159,900</u>	<u>304,859</u>	<u>(289,546)</u>	<u>-</u>	<u>175,213</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,248	-	4,248
Current assets	163,528	179,036	342,564
Creditors due within one year	(27,378)	-	(27,378)
Total	<u>140,398</u>	<u>179,036</u>	<u>319,434</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	2,670	-	2,670
Current assets	164,046	41,467	205,513
Creditors due within one year	(23,906)	(9,064)	(32,970)
Total	142,810	32,403	175,213