

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 Gavrilénok 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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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 year 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:

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
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.

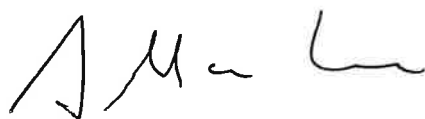
EUROPEAN NETWORK ON STATELESSNESS

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		209,853	358,502
		248,678	361,551
Creditors: amounts falling due within one year	14	(13,673)	(11,599)
Net current assets		235,005	349,952
Total net assets		235,005	349,952
Charity funds			
Restricted funds	15	44,985	134,375
Unrestricted funds	15	190,020	215,577
Total funds		235,005	349,952

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	11,436
<i>Total 2022</i>	11,436	11,436	

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	576,817
<i>Total 2022</i>	275,000	301,817	576,817	

6. Investment income

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

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>	224,127	373,182	597,309	

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>	346,987	2,402	247,920	597,309	

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>	204,481	392,828	597,309	

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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)	-
	153,231	286,473	(224,127)	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
	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 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
	<u>358,502</u>	<u>(148,649)</u>	<u>209,853</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.

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.