
EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

EUROPEAN NETWORK ON STATELESSNESS

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 16
Independent Auditors' Report on the Financial Statements	17 - 20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 - 37

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 Semerik Gavrilinok, 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.

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.

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.

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

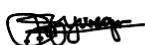
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- 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

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 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.

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.

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.

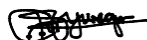
The notes on pages 24 to 37 form part of these financial statements.

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)
Cash flows from investing activities		
Dividends, interests and rents from investments	1,866	398
Net cash provided by investing activities	1,866	398
Cash flows from financing activities		
Net cash provided by financing activities	-	-
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
Cash and cash equivalents at the end of the year	291,720	209,853

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.

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
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	15,917	15,917	
	<hr/>	<hr/>	

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

6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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
Total 2023	103,817	442,698	546,515	

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 £	Total funds 2023 £
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
	66,303	103,817

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
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
	454,207	442,698

EUROPEAN NETWORK ON STATELESSNESS

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

9. Auditors' remuneration

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

10. Staff costs

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

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

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

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Management and administration	8	8
	<u> </u>	<u> </u>

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 No.	2023 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
	<u>20,125</u>	<u>13,673</u>

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
	<hr/>		<hr/>	
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)	-
	<hr/>		<hr/>	
	44,985	245,869	(227,611)	63,243
	<hr/>		<hr/>	
Total of funds	235,005	575,655	(520,510)	290,150
	<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)

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	<hr/> <hr/> 349,952	<hr/> <hr/> 431,568	<hr/> <hr/> (546,515)	<hr/> <hr/> 235,005

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 co-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
	<u>235,005</u>	<u>575,655</u>	<u>(520,510)</u>	<u>290,150</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
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>431,568</u>	<u>(546,515)</u>	<u>235,005</u>

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	<u>226,907</u>	<u>63,243</u>	<u>290,150</u>

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	<u><u>190,020</u></u>	<u><u>44,985</u></u>	<u><u>235,005</u></u>

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	<u><u>80,001</u></u>	<u><u>(149,047)</u></u>

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	291,720	209,853
Total cash and cash equivalents	<u><u>291,720</u></u>	<u><u>209,853</u></u>

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:	CBJCHBCAABAAAz4ZUENsRpPAqNypNYCKEjGHYavlcpgL


"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