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**EUROPEAN NETWORK ON STATELESSNESS**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

$$h(x) = \frac{1}{2} \left( \frac{1}{x} + \frac{1}{x^2} \right)$$

$$h(x) = \frac{1}{2} \left( \frac{1}{x} + \frac{1}{x^2} \right) \quad \text{for } x > 0 \quad \text{and} \quad h(x) = 0 \quad \text{for } x \leq 0$$

$$h(x) = \frac{1}{2} \left( \frac{1}{x} + \frac{1}{x^2} \right)$$

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or

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## EUROPEAN NETWORK ON STATELESSNESS

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## EUROPEAN NETWORK ON STATELESSNESS

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2019

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**Trustees**

Ms S Grant (resigned 1 October 2019)  
Mr G Gyulai  
Mr J Heriz Smith  
Ms I Kostic  
Ms J Lambert (appointed 1 October 2019)  
Mr A Leas, Chair  
Ms A Noor (appointed 1 October 2019)  
Mr D O'Connor, Treasurer  
Mr J Woodeson (resigned 1 October 2019)  
Mr M Wren

**Charity registered  
number**

1158414

**Principal office**

Berol House  
25 Ashley Road  
London  
N17 9LJ

**Director**

Mr C Nash

**Accountants**

Streets Whitmarsh Sterland 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



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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

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The Trustees present their annual report together with the financial statements of the European Network On Statelessness (ENS) for the year 1 January 2019 to 31 December 2019.

#### Objectives and activities

##### a. Policies and objectives

ENS is a network of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (158 members in 41 countries). ENS believes that everyone has a right to a nationality and that those who lack nationality altogether – stateless persons – are entitled to full protection of their human rights. ENS is dedicated to strengthening the often unheard voice of stateless persons in Europe, and to advocate for full respect of their human rights. ENS aims to reach its goals by conducting and supporting legal and policy development, awareness-raising and capacity-building activities.

Statelessness affects more than 10 million people around the world and at least 600,000 in Europe alone. To be stateless is to not be recognised as a citizen by any state. Yet statelessness remains a relatively hidden and little understood issue. As such, many stateless persons find themselves stuck in the margins of society without respect for their basic human rights. Although many European states have ratified the relevant international instruments, there remains an acute absence of effective national frameworks to deal with statelessness. This has left many stateless persons vulnerable to discrimination and human rights abuse. Unable to work, receive healthcare or access to social support systems, stateless people in Europe are often destitute and exploited. Stateless migrants are held in immigration detention for long periods simply because there is no country to return them to.

Moreover, Europe is still a 'producer' of statelessness, with children still being born into statelessness. Many have inherited their statelessness from parents who were stateless before them, while others are the first in their family to experience statelessness, as the unsuspecting victims of a gap or conflict in nationality laws. Whatever the circumstances in which childhood statelessness arises, the vast majority of those affected have been stateless since birth. They have never known the protection or sense of belonging which a nationality bestows. Yet, childhood statelessness is thoroughly preventable. International and regional standards in the fields of human rights, child rights and statelessness all protect the child's right to acquire a nationality, and there is a clear need to promote more effective implementation of relevant safeguards.

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 100 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)'.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Objectives and activities (continued)

##### b. Strategies for achieving objectives

At the heart of ENS's strategy is an understanding for the need to mainstream statelessness issues and to raise awareness among and build capacity of civil society actors to resolve these concerns. In both the short and long term, the Network expects through its growing research and information function, to be recognised and renowned for its informed and principled view on European nationality and statelessness issues.

Given the historical lack of understanding and attention towards statelessness issues among civil society and other actors, a priority, and strategic goal, is to raise awareness among these key constituencies. ENS's increased communications work with its member organisations and will raise its voice at the local, national and European level, thus enhancing its ability to achieve its charitable objectives. It is expected that the impact of this increased awareness will result in a better understanding about the protection needs of stateless persons. This work will build on the momentum achieved through other intergovernmental processes, such as the UNHCR pledging process initiated at its Ministerial Meeting (Geneva, December 2011) and the High-Level Rule of Law meeting (General Assembly, New York, September 2012) when the European Union pledged that all Member States would accede to the 1954 Statelessness Convention and consider acceding to the 1961 Statelessness Convention. This has set a clear agenda for Europe in terms of the integration of key international standards into national laws across the region – a process which ENS supports.

As this impetus for change grows, ENS's ability to provide technical advice and assistance (including to governments) will help strengthen existing and nascent protection mechanisms and to transform them into exemplary practices. In the short to medium term, and as more European states properly implement their international obligations and introduce national statelessness determination procedures, the Network's capacity-building functions will help ensure that NGOs and lawyers are properly trained and equipped to utilise these mechanisms. As a result, increasing numbers of stateless persons will in practice receive the protection afforded to them under international law.

##### c. Activities undertaken to achieve objectives

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ENS organises its work under three activity pillars – Law & Policy, Communications and Capacity- Building.

The Network undertakes research and policy analysis to inform its advocacy and to serve as an 'authoritative voice' on statelessness issues in Europe. Its communications and awareness raising work (including through its weekly blog) further strengthen the Network's voice at the local, national and European level, and therefore its ability to achieve its objectives. ENS's broad membership base enables the Network to achieve a 'multiplier' effect by supporting its members to engage in research and advocacy necessary to ensure that stateless persons receive proper protection at the national level.

ENS encourages regional and international institutions to address statelessness within their respective mandates. The network also urges countries in the region to adopt policies to prevent and reduce statelessness, and to provide protection to stateless persons. In order to build capacity among policy makers and civil society organisations in Europe, the Network provides training and expert advice, as well as a forum for dedicated research, monitoring and exchange of information on statelessness.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Achievements and performance

##### a. Main achievements of the charitable incorporated organisation

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

##### b. 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

##### c. Review of activities

During 2019 ENS has continued to spearhead civil society efforts to address statelessness in Europe. We have been able to achieve significant impact and a multiplier effect through our membership, which has grown to now include over 150 members in 41 European countries.

##### Statelessness Index project

A key output during 2019 was to maintain and develop our Statelessness Index, the first online tool enabling instant comparison of how different countries in Europe protect people without a nationality and what they are doing to prevent and reduce statelessness, assessing each country's approach against international norms and good practices. During 2019 we have expanded the Index to cover 18 countries, including six new countries (Italy, Latvia, Norway, Hungary, Bulgaria and Cyprus). The Index serves as an important advocacy tool enhancing our ability to monitor progress and to work with our members to hold governments to account. During July to December we expended significant time and resources engaging in extensive research and analysis in partnership with experts in our partner countries to research/prepare six new country chapters for publication in 2020 (Austria, Belgium, Czech Republic, Greece, Portugal and Spain), as well as to prepare updates on the 18 existing countries.

We utilised the Index to support concerted advocacy ahead of the High-Level Segment (HLS) on Statelessness in October, a major UN intergovernmental gathering held to mark the midway point of UNHCR's #IBelong campaign. In the run-up to the HLS, we supported and coordinated advocacy by our members urging States to make pledges ahead of the HLS. Prior to this, in April, ENS Director Chris Nash participated in and spoke at a regional preparatory event for government representatives organised by UNHCR and the Spanish Ministry of Foreign Affairs in Madrid. At the HLS, in October, we organised and moderated a civil society side event in the margins of the HLS, attended by many delegates and at which the United Nations High Commissioner for Refugees provided a keynote presentation. We combined this with significant advocacy and communications

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Strategic report (continued)

#### Achievements and performance (continued)

work at and around the event. We also supported members to undertake a range of other capacity-building and awareness-raising activities at country level to better address statelessness. We were pleased to note that at the HLS 33 pledges were made by 12 European countries (in which ENS members are active).

##### #StatelessJourneys project

During the year we have made significant progress with our #StatelessJourneys project. In January, together with our project partners, we published a report looking at the experiences of stateless Kurds and Palestinians from Syria seeking protection in Europe. In May, we launched our dedicated #StatelessJourneys website, hosting tools to assist stakeholders to better understand and address statelessness as part of Europe's refugee response, including research reports, country briefings (translated), Country Position Papers (CPPs - including on Myanmar and Kuwait), podcasts and other resources. In the second half of the year we published further CPPs on Iran, Iraq and Syria, including useful input from UNHCR. We implemented an effective communications plan to help disseminate the website and tools, including by hosting three webinars. We presented the project findings at various events throughout the year. We also organised a training session for refugee response actors on Lesbos on 4 June, attended by 24 lawyers, protection officers and other stakeholders, and a roundtable in Athens on 7 June, attended by the relevant Greek Ministries, Greek Asylum Service, Greek Ombudsman's office, UNHCR and civil society. Both events aimed at raising awareness of statelessness and improving identification and protection practices in Greece. We have made several advocacy interventions at regional level, contributing content on statelessness to the European Asylum Support Office (EASO)'s Annual Report on Asylum, ECRE's response to the EU Returns Directive proposed amendments, and the European Network of National Human Rights Institutions (ENNHRI)'s response to the Council of Europe on alternatives to detention. We also attended and disseminated project tools at the EASO Consultative Forum in November and met with EASO as well as MEPs in the margins.

##### #RomaBelong project

Another continuing priority in 2019 was our #RomaBelong project to address Roma statelessness. As well as attending Roma Week in the European Parliament in March, we also participated in the European Commission DG NEAR Consultations on the 2019 Enlargement Package in February, and the subsequent annual progress reports published by the Commission included recommended actions to address Roma statelessness. In November, we made a submission to DG Justice in response to a consultation on the post-2020 Roma Integration Framework.

##### Legal advocacy

An important continuing component of ENS's law and policy work has been our legal advocacy before UN human rights mechanisms. In partnership with our members, we have made submissions to the Universal Periodic Review (UPR) on Italy, Slovenia, Spain, Turkey, Croatia and Bulgaria, as well as the Convention on the Rights of the Child (CRC) for Hungary.

##### Capacity-building and training

In June in Amsterdam we facilitated several training workshops alongside our Annual General Conference for ENS members. At the World Conference on Statelessness in the Hague, we facilitated a workshop on the Statelessness Index, organised an expert roundtable on gender, intersectionality and statelessness on the sidelines of the conference, participated in two of the Grand Challenges Plenary Panels and ENS Director Chris Nash was a keynote speaker on the final closing plenary of the conference. All these activities have provided a strong platform for engagement in pressing for the integration of key international standards into national laws in European States.

##### Advocacy towards the Council of Europe

Another area of focus in 2019 was our concerted engagement with the Council of Europe's European Committee on Legal Co-Operation (CDCJ) on an initiative to improve the identification and protection of stateless people. The ENS Director and Head of Policy & Research were invited as experts to attend a meeting in Strasbourg June where a CDCJ working group was tasked with reviewing how Member States determine the



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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Strategic report (continued)

#### Achievements and performance (continued)

nationality of people (particularly children) on the move and resolve cases of statelessness. Importantly, the meeting also identified gaps, new challenges and practical difficulties encountered by both national authorities and stateless people themselves, as well as possible activities that could be carried out by the CDCJ in 2019-2020 to address these. Following the meeting, the CDCJ adopted a report analysis of current practices and challenges regarding the avoidance and reduction of statelessness in Europe, and confirmed follow-up activities to be carried out over the next two years. These include an international conference on statelessness (pencilled in for Autumn 2020) and a series of focused, technical meetings. The report provides a comprehensive overview of statelessness in Europe, containing several useful recommendations, including that Member States introduce or improve statelessness determination procedures, and that the ENS Statelessness Index, the GLOBALCIT database and the EMN Statelessness Platform are used to their full potential by States as tools to support and build their capacity in this area. The report also explicitly recognises that not only is the ENS Statelessness Index an important tool for lawyers and NGOs but '...also for government officials looking for good practices when drafting new legislation ... [and] for international organisations working on standard-setting, including the Council of Europe'.

#### #HearItFromUs project

Importantly, during 2019 we significantly strengthened our work with people affected by statelessness, and during the year, six community-led organisations have joined the Network. As part of our #HearItFromUs project, we conducted a mapping exercise as a precursor to holding a series of community engagement workshops to ensure that we effectively work with people affected by statelessness to inform and deliver our mission. This was one of five key objectives under our new five-year strategic plan, which we launched in April 2019. Since then, we have convened workshops in the UK, Spain, the Netherlands and two in Greece, which we identified as priority countries through our mapping exercise. We have prepared a methodology report to capture project findings, and are now engaging with these organisations to amplify the voices of stateless people towards shared advocacy objectives.

#### Financial review

##### a. Going concern

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

##### b. 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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Strategic report (continued)

#### Financial review (continued)

##### 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 (Chairperson and Treasurer) reports to the 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.

##### 6. Independent Financial Examination

Streets Accountants advises the Finance Committee on the operation of the internal financial controls reviewed as part of the annual Independent Financial Examination.

##### 7. Third party reports

ENS currently uses external consultants in areas such as accounting and payroll. The use of specialist third parties for consulting and reporting further strengthens internal control systems.

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#### c. 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.

#### 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. ENS will therefore seek to accrue unrestricted reserves of £32,795, the amount currently identified as being necessary to cover three months' operating costs to meet these commitments. The Network's long-term aim is to generate annual operating surpluses that, over time, will be sufficient to enable the charity to maintain a reserve of unrestricted funds equivalent to 20% of annual turnover. Trustees keep the policy under review on a regular basis.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Strategic report (continued)

#### Financial review (continued)

#### e. 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 European Programme for Integration and Migration, European Roma Rights Centre, the Oak Foundation, the Open Society Foundations, the Open Society Initiative for Europe, Robbins Family Charitable Fund, the Sigrid Rausing Trust, UNHCR's Europe Bureau, an unrestricted donation from Akin Gump Strauss Hauer & Feld LLP and in-kind support from Google Grants.

ENS has clear fundraising goals for short term, including to:

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

#### Structure, governance and management

#### a. Constitution

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

#### b. Methods of appointment or election of Trustees

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

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

#### 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.

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

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Structure, governance and management (continued)

##### d. Organisational structure and decision-making policies

ENS has a Board of Trustees (currently comprising eight 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 Activity plan, 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 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 17) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

##### e. Related party relationships

In addition to its 158 members in 41 European countries, ENS either collaborates with, or enters into strategic partnerships with, other civil society organisations and inter-governmental organisations such as the United Nations High Commissioner for Refugees (UNHCR). ENS also receives pro bono advice from lawyers and other professionals in support of its work.

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##### f. 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.

##### g. 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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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Structure, governance and management (continued)

##### h. Pay policy for key management personnel

All trustees are reimbursed their travel, subsistence and accommodation expenses, where applicable for attending trustee's meetings and meetings related to ENS activities.

ENS currently has 6 staff members, all staff salaries (including the Directors salary) is set and reviewed by the finance committee, a sub-committee of our board of trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to finance committee and board approval on a yearly basis. All staff will be involved in a yearly performance appraisal by the Director, and in the case of the Director a 360 review to seek feedback from trustees and colleagues.

##### Plans for future periods

The combined impact of ENS's activities covered in this report has been to significantly increase the profile and attention afforded to the issue of statelessness as a critical first step towards better protecting stateless persons. ENS can justifiably claim credit for its contribution to this 'issue emergence' and its impact as a forerunner to the developing UNHCR-led #ibelong campaign. However, much more work is required both to further raise the profile of the statelessness issue and in order to translate increased awareness into tangible improvement for beneficiaries on the ground. The still relatively hidden nature of the issue (despite recent success) challenges ENS to mobilise new audiences and the wider public to better understand and embrace this cause. Similarly, an ongoing challenge is to maintain its existing core of active members in the absence of widespread fundraising streams available for statelessness work. Achieving the ambitious goal of eradicating stateless within a decade will necessitate the mobilisation of an international coalition of civil society actors and ENS stands ready to serve as the regional focal point for this work.

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

1. To further diversify ENS's funding base by continuing to raise the profile and understanding of statelessness issues. To translate this increased awareness into additional resources for addressing the problem.
2. To adopt a controlled growth and member-empowering strategy by maintaining an agile structure for the Network post incorporation 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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Statement of Trustees' responsibilities

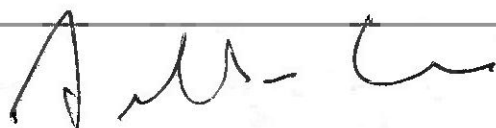
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the members of the board of Trustees on 14 May 2020 and signed on their behalf by:



**Mr A Leas**  
Chair of Trustees

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## EUROPEAN NETWORK ON STATELESSNESS

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Independent Examiner's Report to the Trustees of European Network On Statelessness ('the charitable incorporated organisation')

I report to the charity Trustees on my examination of the accounts of the charitable incorporated organisation for the year ended 31 December 2019.

#### Responsibilities and Basis of Report

As the Trustees of the charitable incorporated organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charitable incorporated organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

Since the charitable incorporated organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charitable incorporated organisation has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable incorporated organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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EUROPEAN NETWORK ON STATELESSNESS

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2019

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This report is made solely to the charitable incorporated organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable incorporated organisation's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable incorporated organisation and the charitable incorporated organisation's Trustees as a body, for my work or for this report.

Signed:



Dated: 21 May 2020

Linda J Lord

BSc BFP FCA TEP

Streets Chartered Accountants

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

## EUROPEAN NETWORK ON STATELESSNESS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income from:</b>					
Donations and legacies	3	7,580	-	7,580	1,788
Charitable activities	4	122,500	174,697	297,197	303,076
Investments	5	82	-	82	-
<b>Total income</b>		<b>130,162</b>	<b>174,697</b>	<b>304,859</b>	<b>304,864</b>
<b>Expenditure on:</b>					
Charitable activities	6	100,960	188,586	289,546	245,334
<b>Total expenditure</b>		<b>100,960</b>	<b>188,586</b>	<b>289,546</b>	<b>245,334</b>
<b>Net income/(expenditure)</b>		<b>29,202</b>	<b>(13,889)</b>	<b>15,313</b>	<b>59,530</b>
Transfers between funds	14	2,322	(2,322)	-	-
<b>Net movement in funds</b>		<b>31,524</b>	<b>(16,211)</b>	<b>15,313</b>	<b>59,530</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		111,286	48,614	159,900	100,370
Net movement in funds		31,524	(16,211)	15,313	59,530
<b>Total funds carried forward</b>		<b>142,810</b>	<b>32,403</b>	<b>175,213</b>	<b>159,900</b>

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

The notes on pages 16 to 28 form part of these financial statements.

# EUROPEAN NETWORK ON STATELESSNESS

## BALANCE SHEET AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	2,670	1,109
		<u>2,670</u>	<u>1,109</u>
<b>Current assets</b>			
Debtors	12	212	23,280
Cash at bank and in hand		205,301	160,322
		<u>205,513</u>	<u>183,602</u>
Creditors: amounts falling due within one year	13	(32,970)	(24,811)
<b>Net current assets</b>		<u>172,543</u>	<u>158,791</u>
<b>Total assets less current liabilities</b>		<u>175,213</u>	<u>159,900</u>
<b>Net assets excluding pension asset</b>		<u>175,213</u>	<u>159,900</u>
<b>Total net assets</b>		<u><u>175,213</u></u>	<u><u>159,900</u></u>
<b>Charity funds</b>			
Restricted funds	14	32,403	48,614
Unrestricted funds	14	142,810	111,286
<b>Total funds</b>		<u><u>175,213</u></u>	<u><u>159,900</u></u>

The financial statements were approved and authorised for issue by the Trustees on 14 May 2020 and signed on their behalf by:



**Mr A Leas**  
Chair of Trustees

The notes on pages 16 to 28 form part of these financial statements.

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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 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 Berol House, 25 Ashley Rd, London N17 9LJ.

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.

The charitable incorporated organisation has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

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

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

##### 2.2 Fund accounting

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

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

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

##### 2.3 Income

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



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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 2. Accounting policies (continued)

##### 2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Interest receivable

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

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost.

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

Depreciation is provided on the following basis:

Office equipment	-	33% per annum straight line
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##### 2.7 Debtors

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

##### 2.8 Cash at bank and in hand

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

##### 2.9 Liabilities and provisions

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

##### 2.10 Pensions

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



## EUROPEAN NETWORK ON STATELESSNESS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 3. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Donations</b>			
Akin Gump	7,500	7,500	-
	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Donations	80	80	497
Similar incoming resources	-	-	1,291
	<u>80</u>	<u>80</u>	<u>1,788</u>
<b>Total 2019</b>	<u><u>7,580</u></u>	<u><u>7,580</u></u>	<u><u>1,788</u></u>

Akin Gump Strauss Hauer & Feld LLP - In 2019, the charity was awarded an unrestricted donation of £7,500 to support the European Network on Statelessness' work and charitable purposes.

#### 4. Income from charitable activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Promotion of Human Rights	122,500	174,697	297,197	303,076
	<u>122,500</u>	<u>174,697</u>	<u>297,197</u>	
<b>Total 2018</b>	<u><u>122,500</u></u>	<u><u>180,576</u></u>	<u><u>303,076</u></u>	

#### 5. Investment income

	Unrestricted funds 2019 £	Total funds 2019 £
Interest received	82	82
	<u>82</u>	<u>82</u>

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**EUROPEAN NETWORK ON STATELESSNESS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Promotion of Human Rights	100,960	188,586	<b>289,546</b>	245,334
	<u>100,960</u>	<u>188,586</u>	<u>289,546</u>	<u>245,334</u>
<i>Total 2018</i>	<i>77,364</i>	<i>167,970</i>	<i>245,334</i>	
	<u>77,364</u>	<u>167,970</u>	<u>245,334</u>	

**Summary by expenditure type**

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total funds 2019 £	Total funds 2018 £
Promotion of Human Rights	167,735	761	121,050	<b>289,546</b>	245,334
	<u>167,735</u>	<u>761</u>	<u>121,050</u>	<u>289,546</u>	<u>245,334</u>
<i>Total 2018</i>	<i>147,075</i>	<i>815</i>	<i>97,444</i>	<i>245,334</i>	
	<u>147,075</u>	<u>815</u>	<u>97,444</u>	<u>245,334</u>	

**7. Analysis of expenditure by activities**

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £	Total funds 2018 £
Promotion of Human Rights	99,521	190,025	<b>289,546</b>	245,334
	<u>99,521</u>	<u>190,025</u>	<u>289,546</u>	<u>245,334</u>
<i>Total 2018</i>	<i>76,948</i>	<i>168,386</i>	<i>245,334</i>	
	<u>76,948</u>	<u>168,386</u>	<u>245,334</u>	

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**EUROPEAN NETWORK ON STATELESSNESS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Research and consultancy	52,623	36,148
Conference and events	18,777	29,871
Travel and accommodation	16,753	5,145
Printing and design	3,170	2,864
IT and website costs	8,198	2,920
	<hr/> <b>99,521</b> <hr/>	<hr/> <b>76,948</b> <hr/>

**Analysis of support costs**

	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Staff costs	167,735	147,075
Depreciation	761	815
Staff recruitment	225	225
Office costs	764	1,776
Rent	10,000	10,000
Bank charges	1,713	922
Insurance	758	568
Volunteer expenses	-	54
Training	1,082	-
Childcare costs	2,916	2,916
Foreign exchange (gains)/losses	-	99
Accountancy fees	2,751	2,676
Governance costs	1,320	1,260
	<hr/> <b>190,025</b> <hr/>	<hr/> <b>168,386</b> <hr/>

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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,320 (2018 - £1,260), and Bookkeeping services of £2,751 (2018 - £2,676).

#### 9. Staff costs

	2019 £	2018 £
Wages and salaries	151,980	134,269
Social security costs	12,076	10,722
Contribution to defined contribution pension schemes	3,679	2,084
	<u>167,735</u>	<u>147,075</u>

The average number of persons employed by the charitable incorporated organisation during the year was as follows:

	2019 No.	2018 No.
Management and administration	<u>5</u>	<u>4</u>

The average headcount expressed as full-time equivalents was:

	2019 No.	2018 No.
Management and administration	<u>4</u>	<u>3</u>

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

The key management personnel of the charity comprise the trustees and the Director. None of the trustees receive any remuneration. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £46,612 (2018 £48,267).

#### 10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 December 2019, expenses totalling £2,351 were reimbursed or paid directly to 6 Trustees (2018 - £796 to 3 Trustees). Expense are primarily for travel and subsistence for attendance at trustees meetings, or other events where trustees are representing the charity.

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**EUROPEAN NETWORK ON STATELESSNESS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**11. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 January 2019	2,831
Additions	2,322
	<hr/>
At 31 December 2019	5,153
	<hr/>
<b>Depreciation</b>	
At 1 January 2019	1,722
Charge for the year	761
	<hr/>
At 31 December 2019	2,483
	<hr/>
<b>Net book value</b>	
At 31 December 2019	2,670
	<hr/> <hr/>
At 31 December 2018	1,109
	<hr/> <hr/>

**12. Debtors**

	2019 £	2018 £
<b>Due within one year</b>		
Other debtors	-	204
Prepayments and accrued income	212	23,076
	<hr/>	<hr/>
	212	23,280
	<hr/> <hr/>	<hr/> <hr/>

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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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**13. Creditors: Amounts falling due within one year**

	2019	2018
	£	£
Other taxation and social security	-	4,667
Pension fund loan payable	728	369
Accruals and deferred income	32,242	19,775
	<u>32,970</u>	<u>24,811</u>

## EUROPEAN NETWORK ON STATELESSNESS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 14. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>					
General fund	110,177	130,162	(100,199)	-	140,140
Fixed asset reserve	1,109	-	(761)	2,322	2,670
	<u>111,286</u>	<u>130,162</u>	<u>(100,960)</u>	<u>2,322</u>	<u>142,810</u>
<b>Restricted funds</b>					
OSJI	11,283	-	(11,283)	-	-
EPIM	10,551	25,073	(15,674)	-	19,950
Robbins Family Charitable Trust	8,000	8,000	(8,000)	-	8,000
OSIFE	18,780	19,473	(38,253)	-	-
ERRC	-	12,715	(8,262)	-	4,453
UNHCR Europe Bureau	-	109,436	(107,114)	(2,322)	-
	<u>48,614</u>	<u>174,697</u>	<u>(188,586)</u>	<u>(2,322)</u>	<u>32,403</u>
<b>Total of funds</b>	<u>159,900</u>	<u>304,859</u>	<u>(289,546)</u>	<u>-</u>	<u>175,213</u>

## EUROPEAN NETWORK ON STATELESSNESS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 14. Statement of funds (continued)

##### Statement of funds - prior year

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2018 £</i>
<b>Unrestricted funds</b>					
General fund	65,106	124,288	(75,289)	(3,928)	110,177
Fixed asset reserve	1,445	-	(815)	479	1,109
	<u>66,551</u>	<u>124,288</u>	<u>(76,104)</u>	<u>(3,449)</u>	<u>111,286</u>
<b>Restricted funds</b>					
OSJI	8,392	11,283	(8,392)	-	11,283
EPIM	384	12,192	(2,025)	-	10,551
Robbins Family Charitable Trust	-	8,000	-	-	8,000
OSIFE	15,682	18,780	(15,682)	-	18,780
ERRC	9,361	10,234	(19,595)	-	-
UNHCR Europe Bureau	-	118,399	(121,848)	3,449	-
Social Media Democracy	-	1,688	(1,688)	-	-
	<u>33,819</u>	<u>180,576</u>	<u>(169,230)</u>	<u>3,449</u>	<u>48,614</u>
<b>Total of funds</b>	<u>100,370</u>	<u>304,864</u>	<u>(245,334)</u>	<u>-</u>	<u>159,900</u>



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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 14. Statement of funds (continued)

##### Unrestricted Funds

###### General Funds

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

- Oak Foundation - During the year the charity received £62,500 in respect of the year ended March 2020, being the second instalment of a three year grant totalling £187,500.
- Sigrid Rausing Trust - During the year the charity received £60,000 in respect of the year ended August 2020, the second instalment of a three year grant totalling £180,000.

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

##### Restricted Funds

OSJI - £11,283 from a grant awarded in 2018 by OSJI, the Foundation to Promote Open Society, to fund work to protect the rights of stateless persons was used in the period ended 31 July 2019.

EPIM - £10,551 funds were brought forward to support communications work undertaken by the charity. These funds were part of the Communications capacity development plan – year 1 : €19,950 grant awarded in 2018 by EPIM, the European Programme for Integration and Migration. The work was completed in July 2019, with the second instalment of £5,123 being received in November 2019. A second grant was awarded by EPIM for the Communications capacity development plan – year 2 : £19,950, part of a €32,348 grant awarded and received in 2019, and will be used in the forthcoming year.

Robbins Family Charitable Fund - In 2018 and 2019 the charity was awarded a grant of £8,000 by NPT UK Limited, acting on behalf of the Robbins Family Charitable Trust to undertake law and policy development, raise awareness and build capacity. The 2018 grant was used in full during the year, and a further £8,000 grant was awarded in 2019, which will be used in the forthcoming year.

OSIFE - £18,780, the first instalment of a \$50,000 grant from OSIFE, Open Society Initiative for Europe, was received in 2018 to fund research on statelessness and forced migration in Europe. The second instalment of £19,473 was received in 2019 and the work was completed in the period ended 30 November 2019.

ERRC - £12,715 (€14,900) was received from ERRC, the European Roma Rights Centre, to continue the 'Roma Belong' project. £8,262 had been spent at the year end, and £4,453 was carried forward to be used in the forthcoming year.

UNHCR - Europe Bureau - In 2019, the charity was awarded a grant of £118,500 by UNHCR - Europe Bureau to support core funding and advocacy activities. Costs totalling £109,436 were incurred, £107,114 for project costs, events and other costs and £2,322 for the purchase of new computer equipment. However, it was not possible for all planned events to take place and, when the grant report was prepared in February 2020, it was agreed that the unused funds of £9,064 would be repaid. As a consequence, the accounts recognise income of £109,436 and a liability of £9,064.

## EUROPEAN NETWORK ON STATELESSNESS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 15. Summary of funds

##### Summary of funds - current year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General funds	111,286	130,162	(100,960)	2,322	142,810
Restricted funds	48,614	174,697	(188,586)	(2,322)	32,403
	<u>159,900</u>	<u>304,859</u>	<u>(289,546)</u>	<u>-</u>	<u>175,213</u>

##### Summary of funds - prior year

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
General funds	66,551	124,288	(76,104)	(3,449)	111,286
Restricted funds	33,819	180,576	(169,230)	3,449	48,614
	<u>100,370</u>	<u>304,864</u>	<u>(245,334)</u>	<u>-</u>	<u>159,900</u>

#### 16. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	2,670	-	2,670
Current assets	164,046	41,467	205,513
Creditors due within one year	(23,906)	(9,064)	(32,970)
<b>Total</b>	<u>142,810</u>	<u>32,403</u>	<u>175,213</u>

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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 16. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	1,109	-	1,109
Current assets	115,213	68,389	183,602
Creditors due within one year	(5,036)	(19,775)	(24,811)
<b>Total</b>	<b>111,286</b>	<b>48,614</b>	<b>159,900</b>

