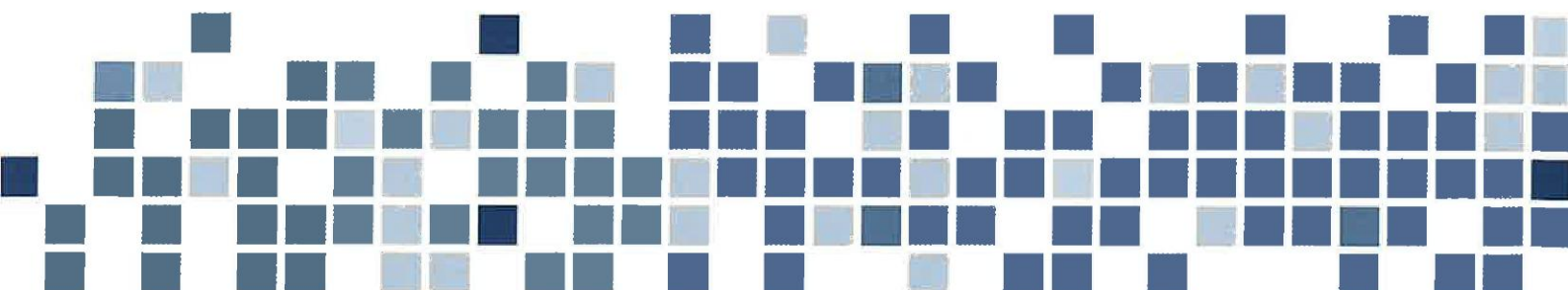

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

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

Trustees

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

Charity registered number

1158414

Principal office

28 Stainforth Road
Walthamstow
London
E17 9RD

Director

Mr C Nash

Independent auditors

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

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

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

HSBC plc
192 Hoe Street
Walthamstow
London

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

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

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

b. Strategies for achieving objectives

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Objectives and activities (continued)

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

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

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

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

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

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

c. Activities undertaken to achieve objectives

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

- **Awareness-raising and knowledge-sharing**

Statelessness remains relatively poorly understood. We raise awareness of the issues and work with people affected to amplify their voices. Our weekly blog and quarterly newsletter provide updates and commentary to a readership of thousands. Our cutting-edge research and policy analysis inform debate. Our website and Statelessness Index are tools for advocacy and first ports of call for information and research. Our online campaigns engage and inspire supporters and new audiences.

- **Law and policy development**

We strive for the rights of stateless people through evidence-based advocacy. We commission and publish research to strengthen understanding of the problem and come up with solutions. We work with our members to produce expert policy analysis on statelessness across Europe. We are an interlocutor between our members and regional decision-makers. Our meetings and conferences attract international audiences. We support our members to litigate on statelessness and advance change. We run and maintain the Statelessness Case Law Database.

EUROPEAN NETWORK ON STATELESSNESS

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

Objectives and activities (continued)

- **Networking and capacity-building**

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

Achievements and performance

a. Review of activities

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

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Achievements and performance (continued)

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

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

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

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

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

Financial review

a. Income and expenditure

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

b. Going concern

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

c. Key performance indicators

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

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

d. Reserves policy

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

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

e. Principal risks and uncertainties

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

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

f. Financial risk management objectives and policies

These can be summarised under the following five areas:

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

g. Principal funding

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

c. Policies adopted for the induction and training of Trustees

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

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

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

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

d. Organisational structure and decision-making policies

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Structure, governance and management (continued)

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

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

e. Pay policy for key management personnel

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

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

f. Related party relationships

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

g. Financial risk management

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

h. Trustees' indemnities

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

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

Plans for future periods

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

EUROPEAN NETWORK ON STATELESSNESS

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

Plans for future periods (continued)

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

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

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

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

Statement of Trustees' responsibilities

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

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

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Disclosure of information to auditors

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

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

Auditors

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

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



Mr A Leas
Chair of Trustees
Date: 17 July 2023

EUROPEAN NETWORK ON STATELESSNESS

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

EUROPEAN NETWORK ON STATELESSNESS

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

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

Use of our report

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



Streets Audit LLP

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

Date: 29/9/23

EUROPEAN NETWORK ON STATELESSNESS

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

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

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


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

EUROPEAN NETWORK ON STATELESSNESS

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

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

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



Mr A Leas
Chair of Trustees
Date: 17 July 2023

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

EUROPEAN NETWORK ON STATELESSNESS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Fund accounting

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

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

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

2.3 Income

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

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

2.4 Expenditure

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

EUROPEAN NETWORK ON STATELESSNESS

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

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Foreign currencies

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

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

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

2.7 Taxation

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

2.8 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following basis:

Office equipment	-	33% per annum straight line
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2.9 Debtors

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

EUROPEAN NETWORK ON STATELESSNESS

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

2. Accounting policies (continued)

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

2.12 Pensions

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

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

Critical areas of judgment:

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

EUROPEAN NETWORK ON STATELESSNESS

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

4. Income from donations and legacies

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

5. Income from charitable activities

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

6. Investment income

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

EUROPEAN NETWORK ON STATELESSNESS

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

Summary by expenditure type

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

8. Analysis of expenditure by activities

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

EUROPEAN NETWORK ON STATELESSNESS

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

Analysis of support costs

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

EUROPEAN NETWORK ON STATELESSNESS

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

9. Auditors' remuneration

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

10. Staff costs

	2022 £	2021 £
Wages and salaries	311,324	248,724
Social security costs	27,956	20,924
Contribution to defined contribution pension schemes	7,707	5,707
	346,987	275,355

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

	2022 No.	2021 No.
Management and administration	9	8

The average headcount expressed as full-time equivalents was:

	2022 No.	2021 No.
Management and administration	8	6

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

11. Trustees' remuneration and expenses

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

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

12. Tangible fixed assets

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

13. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	3,049	3,572

EUROPEAN NETWORK ON STATELESSNESS

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

14. Creditors: Amounts falling due within one year

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

15. Statement of funds

Statement of funds - current year

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

EUROPEAN NETWORK ON STATELESSNESS

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

15. Statement of funds (continued)

Statement of funds - prior year

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

EUROPEAN NETWORK ON STATELESSNESS

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

15. Statement of funds (continued)

Unrestricted Funds

General funds

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

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

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

Restricted Funds

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

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

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

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

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

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

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

EUROPEAN NETWORK ON STATELESSNESS

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

15. Statement of funds (continued)

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

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

EUROPEAN NETWORK ON STATELESSNESS

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

19. Analysis of cash and cash equivalents

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

EUROPEAN NETWORK ON STATELESSNESS

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20. Analysis of changes in net debt

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

21. Members' liability

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

22. Related party transactions

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

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

