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**EUROPEAN NETWORK ON STATELESSNESS**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2015**

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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 PERIOD ENDED 31 DECEMBER 2015

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<b>Trustees</b>	Ms S Grant (appointed 1 September 2014) Mr G Gyulai (appointed 1 September 2014) Ms I Kostic (appointed 1 September 2014) Mr A Leas, Chair (appointed 1 September 2014) Mr J Woodeson, Treasurer (appointed 1 September 2014) Mr M Wren (appointed 1 September 2014)
<b>Charity registered number</b>	1158414
<b>Principal office</b>	Club Union House 253-254 Upper Street London N1 1RY
<b>Accountants</b>	Streets Whitmarsh Sterland LLP Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ
<b>Bankers</b>	Metro Bank One Southampton Row London WC1B 5HA

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## **EUROPEAN NETWORK ON STATELESSNESS**

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### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2015**

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The Trustees present their annual report together with the financial statements of European Network On Statelessness (the charitable incorporated organisation) for the period ended 31 December 2015. The Trustees confirm that the Annual Report and financial statements of the charitable incorporated organisation comply with the current statutory requirements, the requirements of the charitable incorporated organisation's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **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. METHOD 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 re-imbursement 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.

##### **d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

ENS has a Board of Trustees (currently comprising six 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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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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 104 members in 39 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.

#### **f. 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 and trustees. This will additionally cover workshops and events organised by ENS, details of which can be provided on request. ENS is currently in the process of securing Professional Indemnity Insurance to cover all activities.

### **Objectives and Activities**

#### **a. POLICIES AND OBJECTIVES**

ENS is a network of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (104 members in 39 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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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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.

#### **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 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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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#### c. ACTIVITIES FOR ACHIEVING OBJECTIVES

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.

#### Achievements and performance

##### 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. KEY FINANCIAL 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

An important strategic priority for ENS, during the period covered by this report (September 2014 to December 2015), has been to intensify awareness-raising efforts in order to highlight the protection needs of stateless persons in Europe – starting with the publication in October 2014 of a report "Still Stateless, Still Suffering" which gathered testimonies from stateless migrants across Europe.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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In November 2014, ENS launched a new initiative, "None of Europe's Children Should be Stateless", which seeks to promote measures that ensure the right of every child in Europe to acquire a nationality. The project involved a combination of research, capacity building, advocacy and awareness-raising activities. Working with its members and other expert partners, during the period February to June 2015, ENS produced eight country studies on childhood statelessness based on a common methodology and research approach (see, Romania study, by way of example). This country research, combined with analysis of nationality laws in all 47 Council of Europe member states informed a final synthesis/comparative report "No Child Should be Stateless" – produced as a platform for continuing advocacy on this issue. The country level research was published at a pan-European conference organised by ENS in Budapest in June 2015 which was attended by 100 participants from 30 European countries. The programme included presentations by lawyers, NGOs, child rights actors, academics, UNHCR, UNICEF, journalists, ombudspersons, and representatives from the European Parliament and the Committee on the Rights of the Child. The event resulted in a conference action statement intended to guide ongoing collective efforts to eradicate childhood statelessness in Europe. A dedicated civil society capacity building workshop was also held in the margins of the conference. In parallel with the research phase, a schools outreach pilot (teaching children about childhood statelessness) was developed and piloted in two countries (see the Poland summary by way of example). The report "No Child Should be Stateless" was launched at an event in Strasbourg in September 2015 and featured a keynote presentation by Council of Europe Commissioner for Human Rights, Nils Muiznieks. The report launch was supported by a dedicated social media strategy and was also featured by various mainstream media outlets (see the Thomson Reuters piece by way of example). A second launch event was held in the European Parliament in Brussels in December 2015 where speakers included MEPs, the European Commission, a representative from the Luxembourg Presidency, ENOC, UNHCR, and several Brussels-based NGOs.

In September 2014 ENS launched its Europe Wide Training Programme (EWTP) which, since then, has supported training for lawyers, NGOs and government decision-makers in Ireland, Macedonia and the Ukraine. This capacity-building work has reinforced national-level advocacy seeking the introduction of dedicated statelessness protection mechanisms and has equipped lawyers to directly uphold the human rights of stateless persons. As part of efforts to build the capacity of its members and to increase the pool of ENS expert trainers, in September 2015 ENS held its second Train the Trainer event in Strasbourg (over three days and attended by 18 participants) with support from UNHCR's Global Learning Centre.

Throughout the period covered by this report, ENS has been able to take strategic advantage of additional profile and media interest generated through the launch of UNHCR's #ibelong initiative which seeks to eradicate statelessness within a decade. ENS has assumed the lead coordination role in terms of civil society's contribution to this initiative at the regional level. It has also shared its experience with other developing regional coalitions – for example through bilateral meetings with the recently launched Americas Network on Nationality and Statelessness as well as through presentations at various events – including at a global NGO statelessness retreat in Geneva in July 2015 and at a roundtable in Almaty, Kazakhstan, in November 2015 seeking to set up a new sub-regional statelessness network.

Other evidence of the Network's growing reputation include invitations to attend, in an expert capacity, a government roundtable hosted by UNHCR's Europe Bureau and a breakfast meeting hosted by the Luxembourg Presidency of the European Union – both during May 2015 in Brussels. An advocacy focus for ENS, in partnership with other actors such as UNHCR, has been efforts to raise the profile of statelessness at the EU level. It was therefore welcome that during the Luxembourg Presidency in December 2015, the European Council for the first time adopted conclusions on statelessness which provide a platform for further progress on this issue.

In January 2015 ENS launched its project "Protecting Stateless persons from Arbitrary Detention" supporting ENS members to conduct research and training in three countries. During November 2015, reports were published on Malta (with Aditus foundation), Poland (with the Halina Niec Legal Aid Center) and the Netherlands (with ASKV Refugee Support). In each country this involved detailed analysis of the law and policy framework as well as a series of stakeholder interviews to gain a more in-depth understanding of practice on the ground. Moreover, personal testimonies were gathered and compiled from stateless persons themselves. Each country



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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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partner also designed and delivered a national roundtable in order to provide training to lawyers, NGO, government representatives and other stakeholders. Each partner also designed a launch strategy to ensure the effective dissemination of the report (including translation) at the national level to all relevant stakeholders (including government and the media).

In parallel to the country-level research, during the period February to October 2015, relevant international standards were compiled and analysed in order to prepare a toolkit "Protecting Stateless Persons from Arbitrary Detention" intended as a resource to a range of European actors who collectively are well placed to enhance the protection of stateless persons, and those at risk of statelessness, from arbitrary immigration detention. The toolkit is aimed at lawyers and NGOs that provide legal and other services to stateless persons/detainees; state authorities that make and implement decisions to detain; administrative officers and judges with jurisdiction to review detention; border guards and private contractors who run detention centres; academics researching and teaching in this area; and finally stateless persons themselves. The toolkit is intended to support efforts to challenge unlawful detention and secure release and stay-rights for detainees; to improve existing national law and policy and bring it in line with regional and international standards; and to provide guidance to make correct decisions to detain (or not), to release and to compensate those unlawfully detained. Information is categorised by issue and by type of resource/jurisdiction (United Nations, Council of Europe, European Union and other resources). The toolkit was formally launched at a London event "Tackling statelessness in Europe: actions, reflections & new ENS materials" on 30 November. The launch was accompanied by an exhibition of Greg Constantine's photography and attracted approximately 80 participants. The launch was enhanced by a guest blog by François Crépeau (UN Special Rapporteur on the human rights of migrants) who also wrote a foreword for the toolkit.

#### Financial review

##### a. FINANCIAL AND 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 (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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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- 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.

#### **b. 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.

#### **c. 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 £20,000, the amount currently identified as being necessary to cover three months' operating costs to meet these commitments.

#### **d. 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 Oak Foundation, the Open Society Foundations, the Sigrid Rausing Trust, UNHCR's Europe Bureau and UNHCR's Global Learning Centre.

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.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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#### Plans for the future

##### a. FUTURE DEVELOPMENTS

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.

#### TRUSTEES' RESPONSIBILITIES STATEMENT

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 Select jurisdiction 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 the incoming resources and application of resources of the charitable incorporated organisation 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable incorporated organisation will continue in operation.

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## EUROPEAN NETWORK ON STATELESSNESS

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 31 DECEMBER 2015

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The Trustees are responsible for keeping proper 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 trust deed. 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.

This report was approved by the Trustees on 20 April 2016 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 PERIOD ENDED 31 DECEMBER 2015

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#### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EUROPEAN NETWORK ON STATELESSNESS

I report on the financial statements of the charitable incorporated organisation for the period ended 31 December 2015 which are set out on pages 12 to 19.

This report is made solely to the charitable incorporated organisation's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charitable incorporated organisation's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

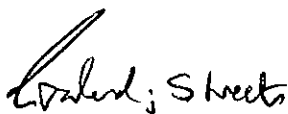
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable incorporated organisation and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated:

6 May 2016.

Richard Ward FCA

Streets Whitmarsh Sterland LLP, Potton House, Wyboston Lakes, Great North Road, Wyboston, Bedford, MK44 3BZ

**EUROPEAN NETWORK ON STATELESSNESS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating Income and Expenditure Account)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

	Note	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds:				
Grants received	3	140,000	88,553	228,553
Other voluntary income	3	2,000	-	2,000
<b>TOTAL INCOMING RESOURCES</b>		<b>142,000</b>	<b>88,553</b>	<b>230,553</b>
<b>RESOURCES EXPENDED</b>				
Charitable activities	4,5	93,600	82,279	175,879
Governance costs	6	248	1,200	1,448
<b>TOTAL RESOURCES EXPENDED</b>		<b>93,848</b>	<b>83,479</b>	<b>177,327</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>		<b>48,152</b>	<b>5,074</b>	<b>53,226</b>
Transfers between Funds	11	5,074	(5,074)	-
<b>NET MOVEMENT IN FUNDS FOR THE PERIOD</b>		<b>53,226</b>	<b>-</b>	<b>53,226</b>
<i>Total funds at 1 September 2014</i>		-	-	-
<b>TOTAL FUNDS AT 31 DECEMBER 2015</b>		<b>53,226</b>	<b>-</b>	<b>53,226</b>

The notes on pages 14 to 19 form part of these financial statements.

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EUROPEAN NETWORK ON STATELESSNESS


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BALANCE SHEET  
AS AT 31 DECEMBER 2015

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	Note	£	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	9		301
<b>CURRENT ASSETS</b>			
Debtors	10	1,250	
Cash at bank		51,675	
			<u>52,925</u>
<b>NET ASSETS</b>			<u>53,226</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	11		<u>53,226</u>
<b>TOTAL FUNDS</b>			<u>53,226</u>

The financial statements were approved by the Trustees on 20 April 2016 and signed on their behalf, by:



**Mr A Leas**  
Chair of trustees

The notes on pages 14 to 19 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 PERIOD ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

##### 1.2 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.

##### 1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable incorporated organisation has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	33% per annum straight line
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#### 2. ACCOUNTING PERIOD

The charitable incorporated organisation was constituted on 1 September 2014. The period of account is from 1 September 2014 to 31 December 2015.



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**EUROPEAN NETWORK ON STATELESSNESS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2015**

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**3. VOLUNTARY INCOME**

	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
Oak Foundation	60,000	-	60,000
Sigrid Rausing Trust	80,000	-	80,000
UNCHR's Europe Bureau	-	79,180	79,180
UNHCR's Global Learning Centre	-	9,373	9,373
	<hr/>	<hr/>	<hr/>
Grants received	140,000	88,553	228,553
	<hr/>	<hr/>	<hr/>
Other income: HMRC Employment Allowance	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
Voluntary income	142,000	88,553	230,553
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4. DIRECT COSTS**

	Total 2015 £
Research and consultancy	66,609
Conference and events	20,140
Travel and accommodation	5,093
Printing and design	8,236
IT and website costs	1,421
	<hr/>
	101,499
	<hr/> <hr/>

**5. SUPPORT COSTS**

	Total 2015 £
Staff recruitment	450
Office costs	389
Rent	2,500
Bank charges	1,083
Bookkeeping charges	2,580
Wages and salaries	60,667
National insurance	6,702
Depreciation	9
	<hr/>
	74,380
	<hr/> <hr/>

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**EUROPEAN NETWORK ON STATELESSNESS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2015**

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**6. GOVERNANCE COSTS**

	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
Statutory accounts and independent examination	-	1,200	1,200
Legal and professional fees	248	-	248
	<u>248</u>	<u>1,200</u>	<u>1,448</u>

**7. NET INCOMING RESOURCES**

This is stated after charging:

	2015 £
Depreciation of tangible fixed assets: - owned by the charity	<u>9</u>

During the period, no Trustees received any remuneration or benefits in kind.  
2 Trustees received reimbursement of expenses amounting to £1,184 in the current period.

**8. STAFF COSTS**

Staff costs were as follows:

	2015 £
Wages and salaries	60,667
Social security costs	6,702
	<u>67,369</u>

The average monthly number of employees during the period was as follows:

	2015 No.
Management and administration	<u>2</u>

No employee received remuneration amounting to more than £60,000 in the period.

**EUROPEAN NETWORK ON STATELESSNESS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2015**

**9. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>Cost</b>	
Additions	310
At 31 December 2015	310
<b>Depreciation</b>	
Charge for the period	9
At 31 December 2015	9
<b>Net book value</b>	
At 31 December 2015	301

**10. DEBTORS**

	2015 £
Prepayments and accrued income	1,250

**11. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers In/out £	Carried Forward £
<b>Unrestricted funds</b>					
General funds	-	142,000	(93,839)	4,764	52,925
Fixed asset reserve	-	-	(9)	310	301
	-	142,000	(93,848)	5,074	53,226
<b>Restricted funds</b>					
UNHCR Europe Bureau	-	79,180	(74,106)	(5,074)	-
UNHCR GLC	-	9,373	(9,373)	-	-
	-	88,553	(83,479)	(5,074)	-
<b>Total of funds</b>	-	230,553	(177,327)	-	53,226

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## EUROPEAN NETWORK ON STATELESSNESS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2015

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#### 11. STATEMENT OF FUNDS (continued)

##### Unrestricted Funds

###### General Funds

General funds are available for use at the discretion of the trustees, for any charitable purpose. Part of these funds (£39,971) comprise monies which are required to be expended by 31 August 2016.

###### Oak Foundation

The charity received £60,000 from the Oak Foundation in the period, as the first instalment of a three year grant totalling £150,000 towards the charity's core costs.

###### Sigrid Rausing Trust

The charity received a total of £80,000 in the period, a one-off grant for 2014/15 and the first instalment of a three year grant totalling £120,000 over the period 2015/16 to 2017/18. The grant is available to be used for general charitable purposes and unspent funds at 31 December 2015 have been carried forward for use in the forthcoming financial year.

###### Fixed Asset Reserve

During the year the charity purchased computer equipment costing £310. The purchase of the assets from Oak Foundation funding has been recognised as a transfer to the Fixed Asset Reserve. The value of this reserve will be reduced by the annual depreciation charges over the life of the assets.

##### Restricted Funds

###### UNHCR - Europe

The charity received a total of £79,180 from UNHCR to support the charity's core funding and advocacy activities. Specific costs totalling £74,106 have been charged against the funding received, and £5,074 has been transferred to general funds as a contribution towards overhead costs, in accordance with the terms of the funding agreement.

###### UNHCR - GLC

The charity received £9,373 (\$15,000) from UNHCR Global Learning Centre (GLC) to fund a Training the Trainer event in Strasbourg in September 2015. All direct costs were allocated against the funds received, which were fully utilised in the period.

##### SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers In/out £	Carried Forward £
General funds	-	142,000	(93,848)	5,074	53,226
Restricted funds	-	88,553	(83,479)	(5,074)	-
	-	230,553	(177,327)	-	53,226

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EUROPEAN NETWORK ON STATELESSNESS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2015

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12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
Tangible fixed assets	301	-	301
Current assets	52,925	-	52,925
	<u>53,226</u>	<u>-</u>	<u>53,226</u>