
EUROPEAN NETWORK ON STATELESSNESS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

EUROPEAN NETWORK ON STATELESSNESS

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2017

Trustees	Ms S Grant Mr G Gyulai Ms I Kostic Mr A Leas, Chair Mr J Woodeson, Treasurer Mr M Wren
Charity registered number	1158414
Principal office	Berol House 25 Ashley Road London N17 9LJ
Chief executive officer	Mr C Nash
Accountants	Streets Whitmarsh Sterland LLP Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ
Bankers	Metro Bank One Southampton Row London WC1B 5HA

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2017 to 31 December 2017.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The European Network on Statelessness (ENS) is a network of NGOs, academic initiatives and individual experts committed to addressing statelessness in Europe (130 members in 40 countries). ENS believes that everyone has a right to a nationality and that those who lack nationality altogether – stateless persons – are entitled to full protection of their human rights. ENS is dedicated to strengthening the often unheard voice of stateless persons in Europe, and to advocate for full respect of their human rights. ENS aims to reach its goals by conducting and supporting legal and policy development, awareness-raising and capacity-building activities.

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

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

ENS was founded against this backdrop, and was tasked to fill a historical gap by acting as a coordinating body and expert resource for organisations across Europe who work with or come into contact with stateless persons. No equivalent Network previously existed, and the need for such a coordinating body has been vindicated by the fact that ENS has attracted over 100 members since its launch. ENS's broad membership base equips it to act as the key interlocutor between civil society and other stakeholders, including with EU institutions and the Council of Europe. In particular, the United Nations High Commissioner for Refugees (UNHCR) has explicitly welcomed the added value that ENS brings in supporting efforts to address statelessness in Europe, and its potential to act as a model for the establishment of similar regional statelessness Networks elsewhere in order to help combat statelessness globally.

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

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

this increased awareness will result in a better understanding about the protection needs of stateless persons. This work will build on the momentum achieved through other intergovernmental processes, such as the UNHCR pledging process initiated at its Ministerial Meeting (Geneva, December 2011) and the High-Level Rule of Law meeting (General Assembly, New York, September 2012) when the European Union pledged that all Member States would accede to the 1954 Statelessness Convention and consider acceding to the 1961 Statelessness Convention. This has set a clear agenda for Europe in terms of the integration of key international standards into national laws across the region – a process which ENS supports.

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

c. ACTIVITIES 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.

d. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The charity's main policies and objectives, as set out above in the trustees' report, confirm that all activities are undertaken for the benefit of individuals who are not represented by any particular nationality. The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

a. 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

- 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.

b. REVIEW OF ACTIVITIES

During 2017 ENS continued to lead civil society efforts to address statelessness in Europe, and we have been able to achieve significant impact and a 'multiplier effect' through our membership which now includes over 120 members in 40 European countries. As well as continuing to act as an effective catalyst for change, we have also further strengthened our core functions relating to governance, financial management and membership development.

We have made good progress in implementing our five-year strategic plan as well as our 2015-18 fundraising strategy, including the securing of renewed core support as well as new sources of project funding. This has enabled us to expand our staffing levels by recruiting a Research & Policy Coordinator post in February 2017 which has increased our capacity to achieve our key objectives and to better continue to coordinate and develop our membership. In May we organised our Annual General Conference which brought together over 50 of our members for a combination of training and planning sessions – this high turn-out itself illustrates the crucial and active engagement of our membership. In the margins of this conference we also organised a meeting of our Advisory Committee designed to evaluate recent progress and help steer the direction of future Network activities.

During 2017 we have had notable success in our ongoing efforts to raise awareness about statelessness, including through targeted use of our campaign mailing list (which stands at 10,000+ subscribers) in order to mobilise a wider constituency. Complementing this, our [weekly blog](#) (1200+ subscribers) continues to function as an effective forum to share information with a more technically knowledgeable audience and serves as a useful platform to facilitate related advocacy. We have significantly grown our social media following on Facebook and Twitter, and have been increasingly successful in creating appropriate content for this audience. Through these awareness-raising efforts, we have sought to create the space necessary for law and policy reform.

We have complemented this awareness-raising work with a range of activities seeking to uphold the rights of stateless persons. A key ongoing advocacy focus for us during 2017 was our work to protect stateless people from arbitrary detention but at the same time we have taken forward work under our other thematic priorities, namely activities to secure the improved identification of stateless persons (forced migration), the prevention of childhood statelessness (children) and addressing Roma statelessness (anti-discrimination).

Our project [Protecting Stateless Persons from Arbitrary Detention](#) has gathered significant momentum during 2017 with a particular focus on region-wide awareness-raising work. This has been designed to build on project activities over the last three years where we have worked with our members at the national level to produce [six country reports](#) examining the risk of arbitrary detention faced by stateless people.

After extensive work and preparation, in May 2017 we organised a pan-regional conference in Budapest Protecting Stateless Persons from Arbitrary Detention in Europe which attracted 115 participants from over 30 countries – including civil society actors, government officials, UN agencies, parliamentarians, academics and lawyers. At the conference we launched a major new report 'Protecting Stateless Persons from Arbitrary Detention in Europe; An Agenda for Change' - a synthesis report of our research findings from our previously published six country reports, and setting out an agenda for advocacy for our #LockedInLimbo campaign which we also launched in Budapest. The conference programme included keynote presentations as well as a series of interactive workshops aimed at improving the capacity of lawyers and practitioners to protect stateless

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

persons from arbitrary detention. During the conference several important commitments were made and a wealth of ideas put forward - as summarised in this conference report.

Since the conference we have sought to take forward advocacy and awareness-raising in various forums, including for example this statement we presented to the Committee for Legal Cooperation of the Council of Europe (CDCJ) to feed into the codification of standards for the administrative detention of migrants in Europe. We have also carried out advocacy at the EU level which, for example, resulted in inclusion of wording on the identification of statelessness in the new Returns Handbook. We also raised the issue during the EU Child Rights Forum in Brussels in November 2017, as well as during several bilateral meetings with various EU and Council of Europe representatives.

As part of our public-facing work at the end of May we launched our #LockedInLimbo campaign microsite (with cases studies, reports, campaign tools and updates etc). We set up a dedicated campaign group for 15 or so of our members most actively working on detention issues and able to undertake or integrate campaign activities in support of pan-regional awareness raising. Through outreach work by our members we gathered over 100 endorsements for our campaign statement calling for urgent action to protect stateless people from arbitrary detention. We also worked with some campaign group members to provide translated version of Greg Constantine's pop up photo banner exhibitions to use at country-level campaign events. A related strand of activity has been our collaboration with faith-based groups who we have been able to galvanise to engage with our campaign and to utilise their own extensive awareness-raising and influencing channels. This included presenting our campaign at a conference organised by the World Council of Churches (WCC) in Berlin in September 2017. In November we worked with Scottish Faith Action for Refugees on an initiative which saw over 100 UK churches and senior clerical figures (including the former Archbishop of Canterbury Rowan Williams) endorse a version of our campaign statement and which received quite wide media attention.

A key component of our campaign efforts this year was a lunchtime event we organised in the Palace of the Council of Europe in October to present our #LockedInLimbo statement to the Parliamentary Assembly of the Council of Europe (PACE). The event was attended by a number of parliamentarians and followed lobbying and outreach towards parliamentarians done by ENS members at country level in the run up to the event, and in order to build relationships for further national-level advocacy and awareness-raising work in 2018 and beyond. The event was also attended by other key Council of Europe representatives, including Tomas Bocek, the CoE Secretary General's Special Representative on Refugees and Migrants, who spoke at the event and also endorsed our campaign recommendations and committed to work on the issue. Immediately after the event we did a short video presenting our #LockedInLimbo campaign statement for a Council of Europe media box piece.

All the above activities were supported by various online/digital campaign actions as well as media engagement. The full ambit and spectrum of our awareness-raising work this year been designed to tee up the next phase of the project which will involve us developing a regional strategy and supporting targeted country-level advocacy by our members in priority countries during 2018-20 with the aim to translate increased awareness into concrete law and policy reform.

Another area of focus in 2017 has been our #RomaBelong project. After conducting country research in six countries, in October we - jointly with the European Roma Rights Centre and the Institute on Statelessness and Inclusion, - published a report Roma Belong – Statelessness, Discrimination and Marginalisation among Roma in the Western Balkans and Ukraine at a conference in Skopje. The conference attracted over 70 participants including NGOs, Roma-led organisations, academics, journalists as well as representatives from government and inter-governmental organisations, and was designed to act as a platform to raise awareness and launch a regional advocacy strategy during 2018 and beyond. As a first action under this strategy, in November 2017 ENS jointly with UNHCR organised an event on Roma statelessness in the European Parliament.

The #RomaBelong project includes a particular focus on addressing childhood statelessness, a further outlet for advocacy and awareness-raising work under this theme was a report No Child Should be Stateless in Austria (published in English and German) which ENS jointly produced with the law firm DLA Piper and its member Diakonie which was published at an event in Vienna in July. Moreover, our regional advocacy on this issue helped bring about the inclusion of an action on every child's right to a nationality in the action plan on migrant

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

and refugee children recently published by the Secretary General's Special Representative on Migration and Refugees, which has created important ongoing opportunities to address the risk of statelessness among the children of refugees and migrants. In November we were invited to give expert evidence to a closed meeting of the relevant sub-committee of the Council of Europe Committee of Ministers tasked with taking forward this action.

An important component of ENS's law and policy work in 2017 has again been legal advocacy before UN human rights mechanisms. In partnership with our members and the Institute on Statelessness and Inclusion, we have made submissions to the Universal Periodic Review on Germany, Russia, Serbia and Switzerland, as well as under CERD with regard to [Serbia](#). We have also continued to strengthen our capacity-building work, including through developing our Europe Wide Training Programme (EWTP) which in 2017 supported the roll-out of training (in partnership with ENS members) for lawyers, NGOs and government decision-makers in Spain, Poland and Germany. 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. We also provided several training workshops for our members during our Annual General Conference in May, and over the course of the year we made presentations at events in Brussels, Berlin, Edinburgh, Glasgow, London (x2), Strasbourg (x2) and Vienna.

During 2017 we have additionally embarked on new areas of research. After securing project funding from OSIFE in October we launched a new project to examine the relationship between statelessness and forced migration in Europe, and which we will develop further during 2018. Another new innovation and area of research in 2017 has been our project to develop a Statelessness Index, a comparative database which will serve as an online advocacy tool for civil society, government, researchers, media and other interested individuals to quickly understand which areas of law and policy relating to statelessness can be improved by states and which can be looked to as examples of good practice. Research has been conducted in 12 countries and the online tool to be launched in early 2018.

A final specific area of impact worth highlighting (following initial success achieved last year) is success with our advocacy towards raising statelessness higher up the EU agenda. Building on the first ever European Council conclusions on statelessness adopted in December 2015, concerted engagement has been made with the European Commission and the European Migration Network (EMN) which is tasked with taking the Council conclusions forward. This included the organisation of a [joint ENS/EMN/UNHCR conference](#) in Brussels in January 2017 which included speakers from the European Parliament, the European Commission and the EU Fundamental Rights Agency. Bilateral advocacy was also conducted towards the Maltese Presidency following this public statement. We have also continued to focus effort on securing increased engagement by the European Parliament. In June, we provided expert evidence at a [joint LIBE/PETI hearing](#) in the European Parliament which was triggered by our [#StatelessKids](#) campaign petition signed by over 22,000 people. We published a briefing to MEPs in advance of the hearing and also participated afterwards in this [EP VoxBox debate](#) alongside UNHCR and MEPs (LIBE/PETI Chairs Claude Moraes and Cecilia Wikstrom). At the hearing MEPs acknowledged the [need for bold action and a dedicated strategy to address statelessness in the EU](#).

Throughout 2017, ENS continued to take strategic advantage of additional profile and media interest generated through UNHCR's [#IBelong](#) campaign which seeks to end statelessness by 2024. ENS has assumed the lead coordination role in terms of civil society's contribution to this initiative at the regional level. The Network has also continued to share its experience with other developing regional coalitions – including at a global NGO statelessness retreat in Geneva in June 2017.

All the above activities have provided a strong platform for engagement in pressing for the integration of key international standards into national laws in European states – notably with regard to preventing childhood statelessness, the introduction of statelessness determination procedures and the protection of stateless persons from arbitrary detention.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

Financial review

a. GOING CONCERN

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

b. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

These can be summarised under the following seven 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.
- 6) Independent Financial Examination
Streets Accountants advises the Finance Committee on the operation of the internal financial controls reviewed as part of the annual Independent Financial Examination.
- 7) Third party reports
ENS currently uses external consultants in areas such as accounting and payroll. The use of specialist third parties for consulting and reporting further strengthens internal control systems.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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 £31,900, the amount currently identified as being necessary to cover three months' operating costs to meet these commitments. The Network's long term aim is to generate annual operating surpluses that, over time, will be sufficient to enable the charity to maintain a reserve of unrestricted funds equivalent to 20% of annual turnover. Trustees keep the policy under review on a regular basis.

d. 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.

e. PRINCIPAL FUNDING

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

ENS is grateful for the funding support it has received to date from European Programme for Integration and Migration, European Roma Rights Centre, the Oak Foundation, the Open Society Foundations, the Open Society Initiative for Europe, the Sigrid Rausing Trust, UNHCR's Europe Bureau, UNHCR's Global Learning Centre and in-kind support from Google Grants

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

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

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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 reimbursement of trustee expenses.

Trustees are also provided with various publications issued by the Charity Commission, including guidance on charities and public benefit. This ensures that trustees are aware of the scope of their responsibilities under the Charities Act. Furthermore, training opportunities are actively identified to further support trustees.

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.

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 18) are tasked with providing strategic advice to the Secretariat and Trustees on issues of strategic planning and core policies of the Network.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

e. RELATED PARTY RELATIONSHIPS

In addition to its 130 members in 40 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, trustees and workshops and events organised by ENS and Professional Indemnity Insurance to cover our activities, details of which can be provided on request.

h. REMUNERATION POLICY

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

ENS has 4 staff members, all staff salaries (including the Director's salary) is set and reviewed by the finance committee, a sub-committee of our board of trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme; however, we apply inflation linked pay increments to staff salaries subject to finance committee and board approval on a yearly basis. All staff will be involved in a yearly performance appraisal by the Director, and in the case of the Director a 360 review to seek feedback from trustees and colleagues.

Plans for future periods

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 statelessness 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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 England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable incorporated organisation and of 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.

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 18/5/18 and signed on their behalf by:



Mr A Leas
Chair of trustees

EUROPEAN NETWORK ON STATELESSNESS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EUROPEAN NETWORK ON STATELESSNESS (the 'charitable incorporated organisation')

I report to the charity Trustees on my examination of the accounts of the charitable incorporated organisation for the year ended 31 December 2017.

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

RESPONSIBILITIES AND BASIS OF REPORT

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

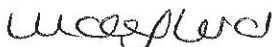
I report in respect of my examination of the charitable incorporated organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Signed: 

Dated: 25 June 2018

Linda J Lord BSc FCA TEP

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

EUROPEAN NETWORK ON STATELESSNESS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:					
Donations and legacies	2	4,402	-	4,402	4,063
Charitable activities	3	70,000	178,361	248,361	223,289
TOTAL INCOME		74,402	178,361	252,763	227,352
EXPENDITURE ON:					
Charitable activities	4,5,6	69,919	151,952	221,871	211,100
TOTAL EXPENDITURE		69,919	151,952	221,871	211,100
NET INCOME BEFORE TRANSFERS		4,483	26,409	30,892	16,252
Transfers between Funds	13	493	(493)	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		4,976	25,916	30,892	16,252
NET MOVEMENT IN FUNDS		4,976	25,916	30,892	16,252
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,575	7,903	69,478	53,226
TOTAL FUNDS CARRIED FORWARD		66,551	33,819	100,370	69,478

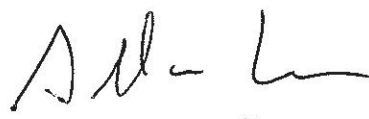
The notes on pages 15 to 24 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

BALANCE SHEET AS AT 31 DECEMBER 2017

	Note	£	2017 £	£	2016 £
FIXED ASSETS					
Tangible assets	10		1,445		1,667
CURRENT ASSETS					
Debtors	11	8,874		1,200	
Cash at bank and in hand		104,313		66,611	
		<u>113,187</u>		<u>67,811</u>	
CREDITORS: amounts falling due within one year	12	(14,262)		-	
NET CURRENT ASSETS			98,925		67,811
NET ASSETS			<u>100,370</u>		<u>69,478</u>
CHARITY FUNDS					
Restricted funds	13		33,819		7,903
Unrestricted funds	13		66,551		61,575
TOTAL FUNDS			<u>100,370</u>		<u>69,478</u>

The financial statements were approved by the Trustees on 12/5/18 and signed on their behalf, by:



Mr A Leas
Chair of trustees

The notes on pages 15 to 24 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011 as amended by Update Bulletin 1.

European Network On Statelessness constitutes a public benefit entity as defined by FRS 102.

The charity's principal office is 25 Berol House, 25 Ashley Road, London, N17 9LJ.

The financial statements are presented in Sterling which is the functional currency of the charitable incorporated organisation and rounded to the nearest pound.

The significant accounting policies applied in the financial statements are set out below. These policies have been consistently applied to all accounting periods unless otherwise stated.

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 Income

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

1.4 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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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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EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES (continued)

1.6 Pensions

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

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	1,402	-	1,402	1,013
Other income: HMRC Employment Allowance and other income	3,000	-	3,000	3,050
Total donations and legacies	4,402	-	4,402	4,063
Total 2016	4,063	-	4,063	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Promotion of Human Rights	70,000	178,361	248,361	223,289
Total 2016	100,000	123,289	223,289	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

4. DIRECT COSTS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Research and consultancy	720	20,775	21,495	37,180
Conference and events	4,240	22,665	26,905	21,514
Travel and accommodation	4,331	1,466	5,797	6,976
Printing and design	160	4,623	4,783	15,403
IT and website costs	1,362	9,856	11,218	1,367
Total	10,813	59,385	70,198	82,440

In 2016, the charity incurred direct costs totalling £82,440, of which £33,201 related to unrestricted funds and £49,239 was met from restricted funds.

5. SUPPORT COSTS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Office costs	1,778	608	2,386	1,029
Rent	223	10,833	11,056	15,040
Bank charges	500	497	997	1,050
Insurance	542	-	542	544
Volunteer expenses	690	-	690	528
Training costs	195	-	195	3,670
Legal and professional fees	4,471	151	4,622	2,436
Wages and salaries	43,513	72,809	116,322	94,000
National insurance	4,613	6,907	11,520	8,980
Pension costs	733	695	1,428	-
Depreciation	715	-	715	183
Total	57,973	92,500	150,473	127,460

In 2016, the charity incurred support costs totalling £127,460 of which £62,524 related to unrestricted funds and £64,936 was met from restricted funds.

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

6. GOVERNANCE COSTS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Statutory accounts and independent examination	1,200	-	1,200	1,200

In 2016, the charity's governance costs were met from restricted funds.

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets: - owned by the charity	715	182

During the period, no Trustees received any remuneration or benefits in kind.

3 Trustees received reimbursement of expenses amounting to £2,252 in the current period. (2016 - 2 Trustees - £1,117).

8. INDEPENDENT EXAMINER'S REMUNERATION

Streets Whitmarsh Sterland LLP provided bookkeeping services to the charity throughout the year, in addition to preparing the statutory accounts and independent examination. The Independent Examiner's remuneration amounted to £1,200 (2016 £1,200) and bookkeeping charges amounted to £2,160 (2016 £2,160).

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

9. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	116,322	94,000
Social security costs	11,520	8,980
Other pension costs	1,428	-
	<u>129,270</u>	<u>102,980</u>

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

	2017 No.	2016 No.
Management and administration	4	3

Average headcount expressed as a full time equivalent:

	2017 No.	2016 No.
Management and administration	3	2

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

The key management personnel of the charity comprise the trustees and the CEO. None of the trustees receive any remuneration. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £45,900 (2016 £45,000).

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

10. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 January 2017	1,859
Additions	493
At 31 December 2017	<u>2,352</u>
Depreciation	
At 1 January 2017	192
Charge for the year	715
At 31 December 2017	<u>907</u>
Net book value	
At 31 December 2017	<u>1,445</u>
At 31 December 2016	<u>1,667</u>

11. DEBTORS

	2017 £	2016 £
Prepayments and accrued income	<u>8,874</u>	<u>1,200</u>

Income totalling £8,874 (2016 £nil) which had been awarded to the charity, but not paid at the Balance Sheet date, has been included as accrued income in the financial statements. The charity did not have any prepaid costs in the year (2016 £1,200).

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	14,262	-

Costs totalling £14,262 (2016 £nil) which had been incurred but not paid at the Balance Sheet date have been accrued in the accounts. The charity did not have any deferred income in the year.

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
Unrestricted funds					
General funds	59,908	74,402	(69,204)	-	65,106
Fixed asset reserve	1,667	-	(715)	493	1,445
	<u>61,575</u>	<u>74,402</u>	<u>(69,919)</u>	<u>493</u>	<u>66,551</u>
Restricted funds					
UNHCR Europe Bureau - 2016	1,302	(1,210)	(92)	-	-
UNHCR Europe Bureau - 2017	-	118,424	(117,931)	(493)	-
UNHCR GLC	-	11,391	(11,391)	-	-
OSJI	6,601	10,731	(8,940)	-	8,392
EPIM	-	5,031	(4,647)	-	384
OSIFE	-	18,455	(2,773)	-	15,682
ERRC	-	15,539	(6,178)	-	9,361
	<u>7,903</u>	<u>178,361</u>	<u>(151,952)</u>	<u>(493)</u>	<u>33,819</u>
Total of funds	<u>69,478</u>	<u>252,763</u>	<u>(221,871)</u>	<u>-</u>	<u>100,370</u>

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2016 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2016 £</i>
Unrestricted funds					
General funds	52,925	104,063	(95,543)	(1,537)	59,908
Fixed asset reserve	301	-	(182)	1,548	1,667
	<u>53,226</u>	<u>104,063</u>	<u>(95,725)</u>	<u>11</u>	<u>61,575</u>
Restricted funds					
UNHCR Europe Bureau - 2016	-	101,336	(100,034)	-	1,302
UNHCR GLC	-	9,902	(9,891)	(11)	-
OSJI	-	10,110	(3,509)	-	6,601
ERRC	-	1,941	(1,941)	-	-
	<u>-</u>	<u>123,289</u>	<u>(115,375)</u>	<u>(11)</u>	<u>7,903</u>
Total of funds	<u>53,226</u>	<u>227,352</u>	<u>(211,100)</u>	<u>-</u>	<u>69,478</u>

Unrestricted Funds

General Funds

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

- Oak Foundation - The charity received £30,000 in the year, being the final instalment of a three year grant totalling £150,000.
- Sigrid Rausing Trust - The charity received a total of £40,000 in the year, the final instalment of a three year grant totalling £120,000. The fund instalment is to be expended by the period ending August 2018.

Fixed Asset Reserve

During the year the charity purchased computer equipment costing £493. The purchase of the assets from UNHCR Europe funding has been recognised as a transfer to the Fixed Asset Reserve. The value of this reserve is being reduced by the annual depreciation charges over the life of the assets.

Restricted Funds

UNHCR - Europe Bureau

£1,302 of funding from the 2016 grant was brought forward and utilised or refunded in the year as agreed with UNHCR fund provider.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

13. STATEMENT OF FUNDS (continued)

In 2017, the charity received a total of £118,424 from UNHCR to support the charity's core funding and advocacy activities. Specific costs totalling £117,931 have been charged against the funding received and £493 was transferred to the fixed asset reserve for the purchase of a laptop.

UNHCR - GLC

The charity received £11,391 (\$15,000) from UNHCR Global Learning Centre (GLC) to fund regional statelessness training events in the year to 31 December 2017. The funds were fully utilised in the year.

OSJI

The charity was awarded a grant of £10,731 (\$15,000) from OSJI, the Foundation to Promote Open Society, to fund further work to address the risk of arbitrary detention. The grant is for the period ending August 2018 and the unspent grant has, therefore, been carried forward for use in the forthcoming financial year.

EPIM

The charity was awarded a grant of £5,031 (€6,000) from EPIM, the European Programme for Integration and Migration, to support communications work. The grant is for the period ending in January 2018 and the unspent grant has, therefore, been carried forward at the reporting date. The remaining funds were fully utilised in January 2018.

OSIFE

The charity was awarded a grant of £18,455 (\$25,000) from OSIFE, Open Society Initiative for Europe to fund research on statelessness and forced migration in Europe. The grant is for the period ending in July 2018 and the unspent grant has, therefore, been carried forward for use in the forthcoming financial year.

ERRC

The charity received £15,539 (€18,000) from ERRC, the European Roma Rights Centre to support ongoing research into understanding and addressing Roma statelessness in EU candidate and neighbouring countries. The grant was initially awarded for the period ended December 2017 but the project has been extended, with further funding to follow in 2018, and the unspent grant has, therefore, been carried forward for use in the forthcoming financial year.

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
General funds	61,575	74,402	(69,919)	493	66,551
Restricted funds	7,903	178,361	(151,952)	(493)	33,819
	<u>69,478</u>	<u>252,763</u>	<u>(221,871)</u>	<u>-</u>	<u>100,370</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

13. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2016 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2016 £</i>
General funds	53,226	104,063	(95,725)	11	61,575
Restricted funds	-	123,289	(115,375)	(11)	7,903
	<u>53,226</u>	<u>227,352</u>	<u>(211,100)</u>	<u>-</u>	<u>69,478</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
Tangible fixed assets	1,445	-	1,445
Current assets	79,368	33,819	113,187
Creditors due within one year	(14,262)	-	(14,262)
	<u>66,551</u>	<u>33,819</u>	<u>100,370</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2016 £</i>	<i>Restricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Tangible fixed assets	1,667	-	1,667
Current assets	59,908	7,903	67,811
	<u>61,575</u>	<u>7,903</u>	<u>69,478</u>

15. PENSION COMMITMENTS

The charitable incorporated organisation operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charitable incorporated organisation in an independently administered fund. The pension cost charge represents contributions payable by the charitable incorporated organisation to the fund and amounted to £1,428 (2016 - £nil).

