
EUROPEAN NETWORK ON STATELESSNESS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

EUROPEAN NETWORK ON STATELESSNESS

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EUROPEAN NETWORK ON STATELESSNESS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2018

Trustees	Ms S Grant Mr G Gyulai Ms I Kostic Mr A Leas, Chair Mr J Woodeson, Treasurer until January 2019 Mr M Wren Mr J Heriz Smith (appointed 25 October 2018) Mr D O'Connor, Treasurer from January 2019 (appointed 25 October 2018)
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 2018

The Trustees present their annual report together with the financial statements of the charitable incorporated organisation for the year from 1 January 2018 to 31 December 2018.

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 (140 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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.

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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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.
- 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 2018 ENS has continued to spearhead civil society efforts to tackle statelessness in Europe, and we have been able to achieve significant impact and a 'multiplier effect' through our membership which now includes over 140 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 the final year of our 2014-18 strategic plan as well as our linked fundraising strategy, including the securing of renewed core support along with new sources of project funding. This has enabled us to expand our staffing levels by recruiting an Advocacy & Engagement Officer post in October 2018 which has increased our capacity to achieve our key objectives and to better continue to coordinate and develop our membership. In October ENS organised its fifth Annual General Conference attended by approximately 50 members from across Europe. This was an opportunity to consult members on our new five-year strategic plan, and provided a combination of skill sharing sessions, training workshops and planning sessions for members.

During 2018 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 8,000+ subscribers) in order to mobilise a wider constituency. Complementing this, our weekly blog (100+ 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 2018 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).

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

In terms of specific projects, the following activities and impacts have been successfully delivered during 2018.

Statelessness Index

A key output this year has been finalization of the design, development and launch in March of a Statelessness Index - the first and only online tool enabling instant comparison of how different countries in Europe protect people without a nationality and what they are doing to prevent and reduce statelessness, assessing each country's approach against international norms and good practices. We have developed the Index as a vital new advocacy tool to enhance our ability to monitor progress and to work with our members to hold governments to account. Following an online launch in March we have worked with our partners to organise awareness-raising events and activities in all participating countries. These have included training, awareness-raising events and sharing of the Index with government representatives. We also supported all our project partners to prepare and translate country briefings as a tool to support national-level advocacy. In parallel we have been coordinating research on six new countries which will be added to the Index in February 2019. We have promoted the Index among a pan-regional audience, including through presentations at the UNHCR NGO Consultations in Geneva as well as at an international conference on statelessness in London in July 2018.

#RomaBelong project

We supported our members and project partners in Albania (TLAS), Serbia (Praxis) and Ukraine (10th April) to develop and deliver a programme of national advocacy. All succeeded in raising awareness of key national stakeholders and undertaking a range of activities at national level, e.g. submitting a constitutional court case in Serbia, hosting country report launch events in Albania and Ukraine, and legislative change in Albania to enable children born abroad to have their foreign birth certificates recognised in Albania. Our report on Roma statelessness in Albania was launched at a joint event with UNHCR in Tirana, attended by various high level government representatives and which achieved good media coverage. In May we attended a global expert meeting on statelessness organised in Bangkok by the UN Special Rapporteur on Minorities which provided an opportunity to highlight relevant issues in Europe, and which we followed up with a formal written submission. We have also made submissions under the UPR on Macedonia and under CEDAW on Serbia. In Strasbourg in October we also organised a workshop on Roma statelessness – bringing together a core group of #RomaBelong project partners and ENS members working on this issue were joined by Roma-led organisations as well as stakeholders from UNHCR, OSCE and the Council of Europe.

Throughout the year we made significant progress on our regional advocacy. We built a good working relationship with desk officers and the Roma Policy team in DG NEAR, leading to their seeking our input on policy matters, participation in the annual progress reports' consultation, and ultimately, a recommendation in the European Commission report on Albania to address the barriers to birth registration faced by Albanian children born abroad which disproportionately impact on Roma, and a reference to Roma statelessness in the subsequent parliamentary resolution on the Kosovo progress report. We also built strong relationships with the Council of Europe Roma Travellers Team and CAHROM, leading to our involvement as external experts in the CAHROM Thematic Working Group on Lack of Identification and Risk of Statelessness, and attending and inputting to the group's meeting in Tirana in Nov 2018. Several key Council of Europe stakeholders participated in our #RomaBelong workshop in Strasbourg in October 2018.

Statelessness and forced migration project

We have also moved forward with our project on statelessness and forced migration. We have undertaken research in three countries (Greece, Serbia and the Netherlands) on the nexus between statelessness and forced migration, including to analyse policy/practice concerning the registration/identification of stateless persons among refugee flows and the heightened risk of childhood statelessness. The research also considers the role of national actors as well as regional stakeholders (Frontex, EASO, FRA etc) and will support us to devise a strategy to address current gaps and problems. In May we were invited to present a session on statelessness at a Frontex Consultative Forum meeting in Brussels. In July we organised an expert meeting in London to discuss initial research findings and to prepare for the next phase of the project.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Legal advocacy and engagement with UN human rights bodies

An important continuing component of ENS's law and policy work in 2018 has been our legal advocacy before UN human rights mechanisms. In partnership with our members, we have made submissions to the Universal Periodic Review on Serbia and Malta. In partnership with our members, in July we made submissions to the Committee for the Elimination of All Forms of Discrimination Against Women (CEDAW) in Serbia, as well as to the Universal Periodic Review (UPR) on Macedonia.

Advocacy towards the European Union and the the Council of Europe

A further area of impact which warrants highlighting has been our continued advocacy to get statelessness higher up the EU agenda, including to build on progress during 2017. In March we presented (along with UNHCR) at a meeting of Member State child rights experts hosted by the European Commission (DG Justice) in Brussels. In March we also met with the upcoming Austrian Presidency as well as separately with European Parliament and other stakeholders in order to advocate for the inclusion of provisions on statelessness in the draft Asylum Procedures Regulation.

We have also continued our work to increase attention to statelessness within the Council of Europe. In October we organised a high profile lunchtime event hosted by the Parliamentary Assembly of the Council of Europe in order to present our #StatelessnessINDEX. Hosted by a Swiss parliamentarian, speakers included a ECtHR judge as well as Christos Giakoumopoulos, Director-General of the Council of Europe's Directorate for Human Rights and Rule of Law who outlined how in connection with the Council of Europe's Action plan on Refugee and Migrant Children, the European Committee on Legal Co-Operation (CDCJ) would be embarking on a new initiative conducting analysis to identify gaps, share good practices and develop solutions to ensure the improved identification of statelessness, particularly among migrant children.

In addition to project events described above, as part of our capacity-building work in July we helped to facilitate a three-day statelessness training workshop for 40 government and NGO representatives hosted by UNHCR and the European Migration Network in Athens. Over the course of 2018 we attended and spoke at over 20 events across Europe.

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 addressing Roma statelessness, promoting the introduction of statelessness determination procedures and the protection of stateless persons from arbitrary detention.

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

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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

- 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.

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

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

- 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, Robbins Family Charitable Fund, the Sigrid Rausing Trust, Stichting Democratie en Media, UNHCR's Europe Bureau, and in-kind support from Google Grants.

ENS has clear fundraising goals for short term, including to

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

Structure, governance and management

a. CONSTITUTION

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

b. 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

A scheme of delegation is in place with regard to various operational functions. The Director is responsible for overall management of this scheme and for ensuring that ENS delivers its planned and agreed activities so that key performance indicators are met. The Director is responsible for the development and implementation of the ENS Activity plan, the management of ENS operational responsibilities and for providing support to the Board of Trustees and ENS members as required. The Director is accountable to the Board of Trustees and is 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 140 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.

EUROPEAN NETWORK ON STATELESSNESS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

h. REMUNERATION POLICY

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

ENS has 5 staff members, all staff salaries (including the Director's salary) are set and reviewed by the finance committee, a sub-committee of our board of trustees. All salaries are set using charity sector comparisons of organisation of a similar size in London, considering inflation and ENS financial position. We currently do not have a performance related pay or bonus scheme, however, we apply inflation linked pay increments to staff salaries subject to finance committee and board approval on a yearly basis. All staff 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 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).

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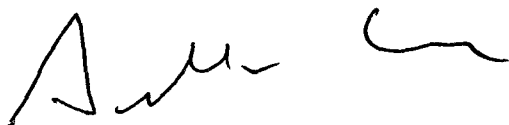
TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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 2 May 2019 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 2018

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 2018.

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

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

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

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

I have completed my examination. I 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.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

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

Linda J Lord

Dated

13 June 19

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 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies	2	1,788	-	1,788	4,402
Charitable activities	3	122,500	180,576	303,076	248,361
TOTAL INCOME		124,288	180,576	304,864	252,763
EXPENDITURE ON:					
Charitable activities	4,5,6	76,104	169,230	245,334	221,871
TOTAL EXPENDITURE		76,104	169,230	245,334	221,871
NET INCOME BEFORE TRANSFERS		48,184	11,346	59,530	30,892
Transfers between Funds	13	(3,449)	3,449	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		44,735	14,795	59,530	30,892
NET MOVEMENT IN FUNDS		44,735	14,795	59,530	30,892
RECONCILIATION OF FUNDS:					
Total funds brought forward		66,551	33,819	100,370	69,478
TOTAL FUNDS CARRIED FORWARD		111,286	48,614	159,900	100,370

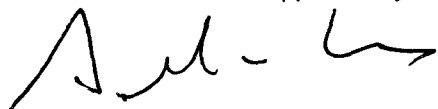
The notes on pages 16 to 25 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

BALANCE SHEET AS AT 31 DECEMBER 2018

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	10		1,109		1,445
CURRENT ASSETS					
Debtors	11	23,280		8,874	
Cash at bank and in hand		160,322		104,313	
		<u>183,602</u>		<u>113,187</u>	
CREDITORS: amounts falling due within one year	12	(24,811)		(14,262)	
NET CURRENT ASSETS			<u>158,791</u>		<u>98,925</u>
NET ASSETS			<u>159,900</u>		<u>100,370</u>
CHARITY FUNDS					
Restricted funds	13	48,614		33,819	
Unrestricted funds	13	111,286		66,551	
TOTAL FUNDS			<u>159,900</u>		<u>100,370</u>

The financial statements were approved by the Trustees on 2 May 2019 and signed on their behalf, by.



Mr A Leas
Chair of trustees

The notes on pages 16 to 25 form part of these financial statements.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018

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 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	497	-	497	1,402
Other income	1,291	-	1,291	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	1,788	-	1,788	4,402
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	4,402	-	4,402	
	<hr/>	<hr/>	<hr/>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Promotion of Human Rights	122,500	180,576	303,076	248,361
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	70,000	178,361	248,361	
	<hr/>	<hr/>	<hr/>	

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

4. DIRECT COSTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Research and consultancy	28,462	7,686	36,148	21,495
Conference and events	4,294	25,577	29,871	26,905
Travel and accommodation	4,881	264	5,145	5,797
Printing and design	788	2,076	2,864	4,783
IT and website costs	1,639	1,281	2,920	11,218
Total	40,064	36,884	76,948	70,198

In 2017, the charity incurred direct costs totalling £70,198, of which £10,813 related to unrestricted funds and £59,385 was met from restricted funds

5. SUPPORT COSTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Office costs	1,681	95	1,776	2,609
Rent	-	10,000	10,000	10,833
Bank charges	672	250	922	997
Insurance	568	-	568	542
Volunteer expenses	54	-	54	690
Training costs	-	-	-	195
Legal and professional fees	192	2,484	2,676	4,622
Recruitment expenses	-	225	225	-
Gain/Loss on foreign exchange	-	-	-	-
Wages and salaries	46,934	90,251	137,185	116,322
National insurance	2,405	8,317	10,722	11,520
Pension costs	564	1,520	2,084	1,428
Depreciation	815	-	815	715
Total	53,885	113,142	167,027	150,473

In 2017, the charity incurred support costs totalling £150,473 of which £57,973 related to unrestricted funds and £92,500 was met from restricted funds.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

6. GOVERNANCE COSTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Statutory accounts and independent examination	-	1,260	1,260	1,200

In 2017, the charity's governance costs were met from unrestricted funds.

7. NET INCOME/(EXPENDITURE)

This is stated after charging

	2018 £	2017 £
Depreciation of tangible fixed assets: - owned by the charity	815	715

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

3 Trustees received reimbursement of expenses amounting to £796 in the current period (2017 - 3 Trustees - £2,252).

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 £1,260 (2017 £1,200) and bookkeeping charges amounted to £2,520 (2017 £2,160).

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

9. STAFF COSTS

Staff costs were as follows

	2018 £	2017 £
Wages and salaries	137,185	116,322
Social security costs	10,722	11,520
Other pension costs	2,084	1,428
	<u>149,991</u>	<u>129,270</u>

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

	2018 No.	2017 No
Management and administration	4	4

Average headcount expressed as a full time equivalent

	2018 No.	2017 No
Management and administration	3	3

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 £48,267 (2017 £45,900).

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

10. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 January 2018	2,352
Additions	479
At 31 December 2018	<u>2,831</u>
Depreciation	
At 1 January 2018	907
Charge for the year	815
At 31 December 2018	<u>1,722</u>
Net book value	
At 31 December 2018	<u><u>1,109</u></u>
At 31 December 2017	<u><u>1,445</u></u>

11. DEBTORS

	2018 £	2017 £
Other debtors	204	-
Prepayments and accrued income	23,076	8,874
	<u>23,280</u>	<u>8,874</u>

Income totalling £23,0763 (2017 £8,874) 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

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

12. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	4,667	-
Other creditors	369	-
Accruals and deferred income	19,775	14,262
	<u>24,811</u>	<u>14,262</u>

Costs totalling £19,775 (2017 £14,262) 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 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Unrestricted funds					
General fund	65,106	124,288	(75,289)	(3,928)	110,177
Fixed asset reserve	1,445	-	(815)	479	1,109
	<u>66,551</u>	<u>124,288</u>	<u>(76,104)</u>	<u>(3,449)</u>	<u>111,286</u>
Restricted funds					
OSJI	8,392	11,283	(8,392)	-	11,283
EPIM	384	12,192	(2,025)	-	10,551
Social Media Democracy	-	1,688	(1,688)	-	-
Robbins Family Charitable Fund	-	8,000	-	-	8,000
OSIFE	15,682	18,780	(15,682)	-	18,780
ERRC	9,361	10,234	(19,595)	-	-
UNHCR Europe Bureau	-	118,399	(121,848)	3,449	-
	<u>33,819</u>	<u>180,576</u>	<u>(169,230)</u>	<u>3,449</u>	<u>48,614</u>
Total of funds	<u>100,370</u>	<u>304,864</u>	<u>(245,334)</u>	<u>-</u>	<u>159,900</u>

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

13. STATEMENT OF FUNDS (continued)

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 £62,500 in respect of the year ended March 2019, being the first instalment of a three year grant totalling £187,500.
- Sigrd Rausing Trust - The charity received a total of £60,000 in respect of the year ended August 2019, the first instalment of a three year grant totalling £180,000.

Fixed Asset Reserve - During the year the charity purchased computer equipment costing £479, funded by a transfer from the Oak Foundation grant. The value of this reserve is reduced by annual depreciation charges over the life of the assets.

Restricted Funds

OSJI - £8,392 of funding from 2017-18 was brought forward and utilised in the year.

In 2018, the charity was awarded a grant of £11,283 (\$15,000) by OSJI, the Foundation to Promote Open Society, to fund further work to protect the rights of stateless persons. The grant is for the period ending July 2019.

EPIM - £384 of funding from 2017 was brought forward and utilised in the year.

In 2018, the charity recognised £12,192, the first instalment of a €19,950 grant from EPIM, the European Programme for Integration and Migration, to support communications work. The grant is for the period ending in July 2019, with the final instalment being dependent on monitoring and evaluation reports.

Social Media Democracy - The charity received £1,688 (€2,000) as part of a joint project with Institute on Statelessness and Inclusion (ISI) which was fully utilised in the year.

Robbins Family Charitable Fund - In 2018, the charity was awarded a grant by NPT UK Limited acting on behalf of the Robbins Family Charitable Trust. The grant will be used for charitable purposes in the forthcoming year.

OSIFE - £15,682 of funding from 2017 was brought forward and utilised in the year.

In 2018, the charity recognised £18,790, the first instalment of a \$50,000 grant from OSIFE, Open Society Initiative for Europe to fund research on statelessness and forced migration in Europe. The grant is for the year ending in November 2019.

ERRC - £9,361 of funding from 2017 was brought forward and utilised in the year.

In 2018, the charity was awarded a further grant of £10,234 (€12,000) by ERRC, the European Roma Rights Centre to extend ongoing research into understanding and addressing Roma statelessness in EU candidate and neighbouring countries.

UNHCR - Europe Bureau - In 2018, the charity was awarded a grant of £118,399 from UNHCR to support the charity's core funding and advocacy activities. Project costs totalling £121,874 have been charged against the funding received with the balance of £3,449 being met from general funds.

EUROPEAN NETWORK ON STATELESSNESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
General 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>

SUMMARY OF FUNDS - CURRENT YEAR

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

EUROPEAN NETWORK ON STATELESSNESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

13. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2017 £</i>
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>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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>

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 £2,084 (2017 - £1,428).