

NOTRE DAME REFUGEE CENTRE

England & Wales · Charity number 1177990

Details

Status Registered

Legal form CIO

Registered 2018-04-17

Register [View on the Charity Commission register](#)

Contact

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5 Leicester Place
London
WC2H 7BX

Phone 02074402642

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Website <https://www.notredamerc.org.uk/>

Activities

Objects: A) ADVANCING EDUCATION AND RELIEVING FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM AND THOSE GRANTED REFUGEE STATUS PARTICULARLY BY THE PROVISION OF LEGAL AND OTHER ADVICE.B) RELIEVING FINANCIAL HARDSHIP AMONGST THOSE GRANTED REFUGEE STATUS AND THEIR DEPENDANTS LIVING (TEMPORARILY OR PERMANENTLY) IN THE UNITED KINGDOM.C) PRESERVING AND PROTECTING THE PHYSICAL AND MENTAL HEALTH OF THOSE GRANTED REFUGEE STATUS AND THEIR DEPENDANTS.D) ADVANCING THE EDUCATION AND TRAINING OF THOSE GRANTED REFUGEE STATUS AND THEIR DEPENDANTS IN NEED THEREOF SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM TO ADAPT WITHIN A NEW COMMUNITY.E) ADVANCING THE EDUCATION OF THE PUBLIC IN GENERAL ABOUT THE ISSUES RELATING TO REFUGEES AND THOSE SEEKING ASYLUM.F) RELIEVING SICKNESS AND FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM IN THE UNITED KINGDOM OR WHO ARE REFUGEES, AND WHO RESIDE IN THE UNITED KINGDOM.G) RELIEVING FINANCIAL HARDSHIP BY THE PROVISION OF FREE LEGAL ADVICE AND ASSISTANCE TO PERSONS WHO, THROUGH LACK OF MEANS, WOULD OTHERWISE BE UNABLE TO OBTAIN SUCH ADVICE; ANDH) PROVIDING GENERAL EDUCATION INCLUDING LANGUAGE SKILLS TO ENABLE ACCESS TO THE WIDER COMMUNITY.

Activities: Supporting people seeking asylum and those granted refugee status and their dependants through:Legal and other adviceRelieving financial hardshipPreserving and protecting physical and mental healthAdvancing education and training including language skillsEducating the public

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£378,547	£373,782	-	-
2024-08-31	£394,779	£374,856	-	-
2023-08-31	£415,663	£399,780	-	-
2022-08-31	£379,521	£384,252	-	-
2021-08-31	£430,515	£313,015	-	-

Trustees

Name	Role	Appointed
ALESSANDRA RAJA	Chair	2024-06-21
ELODIE BRIAN		2023-09-29
Elizabeth MILLAR		2019-03-08
KATE DAVIS		2024-06-21
REV Des HANRAHAN		2018-06-22
Rev Alan Stephen Williams sm		2018-04-17
Rev Martin McAnaney		2023-09-29
Zoe VERHASSELT LEONARD		2024-06-21

NOTRE DAME REFUGEE CENTRE

England & Wales - Charity number 1177990

Accounts

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2025

Charity Registration Number
1177990

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Elodie Brian Kate Davis Father Hubert Bonnet-Eymard (died 26 December 2025) Father Desmond Hanrahan Barbara Kentish (resigned 2 January 2025) Zoe Leonard Father Thomas Martin McAnaney Elizabeth Millar Alessandra Raja Bishop Alan Stephen Williams
Director	Christina Ball (resigned 30 September 2025) Georgina Perry (appointed 1 October 2025)
Charity Secretary	Anne-Lise Gaillac Dieu (resigned 5 December 2025) Geoffroy Balland (appointed 5 December 2025, resigned 2 February 2026) Zygmunt Rakowicz (appointed 2 February 2026)
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Telephone	020 7440 2668
Website	www.notredamerc.org.uk
Charity registration	1177990
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ

The trustees present their statutory report together with the accounts of Notre Dame Refugee Centre ('NDRC' or 'the Charity') for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out on pages 20 to 22 and comply with the Charity's constitution, applicable laws and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The trustees applied the income of the Charity in furthering the following objectives:

- ◆ Advancing education and relieving financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of legal and other advice.
- ◆ Relieving financial hardship amongst those granted refugee status and their dependants living (temporarily or permanently) in the United Kingdom.
- ◆ Preserving and protecting the physical and mental health of those granted refugee status and their dependants.
- ◆ Advancing the education and training of those granted refugee status and their dependants in need thereof to advance them in life and assist them to adapt within a new community.
- ◆ Advancing the education of the public in general about issues relating to refugees and those seeking asylum.
- ◆ Relieving financial hardship by the provision of free legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice.
- ◆ Providing general education including language skills to enable access to the wider community.

ACTIVITIES

Activities carried out in furtherance of the Charity's mission and objectives included:

- ◆ Providing an advice service on immigration and asylum matters, housing and welfare benefits, regulated by the Office of the Immigration Services Commissioner (Immigration Advice Authority (IAA) Levels 1, 2 and 3) and accredited by AQS (Advice Quality Standard).
- ◆ Providing advice and guidance to people granted refugee or other immigration status to assist them through the transition period into mainstream provision of welfare, employment and housing, after a difficult period in their lives.

Trustees' report 31 August 2025

- ◆ Assisting destitute service users to make the necessary applications and appeals, including people whose first language is not English.
- ◆ Helping with Appeals for people whose rights have been denied or whose needs merit further consideration.
- ◆ Working in partnership with Women for Refugee Women, providing outreach advice services.
- ◆ Providing weekly basic literacy and English lessons.
- ◆ Running a twice-weekly drop-in and café, social activities, cultural celebrations and occasional excursions to places of interest.
- ◆ Offering general advice and support on a range of issues, including help to register with a GP and other health services, liaison with local authorities, signposting to other relevant agencies.
- ◆ Referring asylum seekers and refugees to specialised Immigration and Housing solicitors, and specialised organisations where individuals can obtain qualified legal advice and further representation.
- ◆ The provision of good quality donated clothing and occasional foodbank items, toiletries and other goods.
- ◆ Assisting those who are destitute by distributing small hardship payments, to help with travel costs, essential items, fares to interviews etc.
- ◆ Offering a range of volunteering opportunities within the organisation.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit. The aims of the Charity and the activities that it provides are demonstrably of public benefit, as Notre Dame Refugee Centre helps and supports one of the most vulnerable groups of people in our society, namely asylum seekers and refugees. Alleviating the poverty, distress and vulnerability of the poorest members of our society is undoubtedly of benefit to society as a whole, reducing risks to public health, of criminal behaviour and other social ills. The dissemination of basic information about the conditions of life our visitors experience assists society to respond more appropriately to the needs of this group of people. To this end, we collaborate with other organisations and agencies with similar aims and make ourselves available to brief interested parties.

ACHIEVEMENTS AND PERFORMANCE

THE POLITICAL CONTEXT

After entering government in July 2024, a series of immigration related pledges were made by the new Labour administration that will have implications for much of the work carried out at Notre Dame Refugee Centre. According to the Migration Observatory at the University of Oxford, "*The government has maintained the restrictions introduced by the Conservatives in the first half of 2024*".

In August 2025, rumours began circulating that the government would substantially restrict the refugee family reunion route and the following month, this was enacted. There are further changes expected from 2026 onwards, including the introduction of more stringent English language requirements for migrants and their dependants, and longer residence requirements for some visa holders before they can apply for settlement.

The impact of many of Labour's new policies on migration remains to be seen. Key measures (such as many of those announced in the Immigration White Paper, or those contained in the Border Security, Asylum, and Immigration Bill) are yet to be implemented.

The Home Office began to rollout eVisas in a phased replacement of physical documents (Biometric Residence Permits) between 2024/25. The replacement of physical documents with secure, digital, proof-of-immigration status, is part of the Home Office's ambition to create a digital-by-default immigration system, reducing reliance on paper documents that can be lost, damaged, or altered.

During the summers of 2024 and 2025, the UK saw a notable rise in anti-immigration violence and unrest, sparked by a mixture of misinformation and deepening public anxiety over migration. In July and August 2024, far-right anti-immigration protests across numerous English towns and cities rapidly escalated into violent riots following false online claims linking a high-profile murder to an asylum-seeker, leading to attacks on asylum accommodation and minority communities and resulting in hundreds of arrests. The summer of 2025 saw continued clashes as demonstrations against asylum seeker housing and large far-right marches reflected growing nationalist sentiment and heightened tensions around immigration, with authorities reporting a rise in hate crimes against minoritised groups.

The UK's "one in, one out" migrant policy was publicly announced in July 2025 as part of a bilateral pilot scheme to address illegal small-boat crossings of the English Channel. Under this agreement, the UK will return migrants who arrive irregularly by small boat to France ("one out") in exchange for accepting an equal number of vetted asylum seekers from France with family links to Britain ("one in"), proposing a managed alternative to dangerous crossings. The treaty was ratified and came into force in early August 2025. This policy largely replaced the previous Rwanda asylum plan, which has been abandoned by the new government and was intended to offshore asylum processing to Rwanda; the "one in, one out" approach shifts focus to cooperation with France and controlled legal routes instead.

The employment concession for asylum seekers only allows employment on the employment shortage list. These are mostly highly skilled professional positions meaning most asylum seekers do not qualify. However, due to the chronic shortage of care and construction workers, these posts have now been added to the list so there is a realistic opportunity of finding employment.

The shortage of legally aided representatives for asylum seekers remains chronic. Many of those affected are moving through the system unrepresented. This places further stress and anxiety on them.

Most in-country immigration applications are chargeable by the Home Office. The current fee for an in-country human rights application is £1,321 and the charge for the Immigration Health Surcharge is £2,587.50 per applicant for a 30-month period of leave to remain.

ACHIEVEMENTS

Advice service

The Immigration Advice Service has continued to offer free advice through the telephone advice line (two sessions each week), with face-to-face appointments and casework at our offices. The service is regulated by Immigration Advice Authority with advisers qualified at Immigration Advice Authority (IAA) Levels 1, 2 and 3.

During the year, 1,411 individuals contacted NDRC either through the advice line, via our drop-in, or because they had previously used our service to seek assistance. Subsequently, our team delivered 1,473 case work and advice interventions within this period. We opened new cases for 935 people, 272 of which were for individuals we supported with eVisa applications.

Case matters undertaken include:

- ◆ Family Reunification for families of refugees in the UK.
- ◆ Refugee settlement applications.
- ◆ Human Rights Applications (Article 8 ECHR) for undocumented migrants.
- ◆ Fee waiver applications when an application is chargeable to the Home Office.
- ◆ Immigration Appeals at the First-tier Tribunal.
- ◆ Asylum Support request for accommodation and subsistence for destitute asylum seekers.
- ◆ Child registration to become a British citizen when the family is undocumented.
- ◆ Support to register eVisa applications.
- ◆ Citizenship regularisation.

The people we represent are either destitute, on a low income, or in receipt of welfare benefits. Some clients are also undocumented meaning they have no entitlement to statutory assistance (No Recourse to Public Funds) and are not permitted to work.

Family Reunion

This is the process to reunite family members of a refugee in the UK. Throughout this financial year we have made successful applications to reunite 20 families under the Family Reunification Scheme and have a further 5 pending applications. We have undertaken 4 appeals 3 of which were successful and 1 unsuccessful.

Fee Waivers

The current fees for an in-country human rights application are £1,321 and £2,587.50 for the Immigration Health Surcharge. There is a fee waiver option for those who cannot pay. During this financial year, we made successful applications for 39 fee waivers allowing us to proceed to the process of lodging an application without our client having to bear any costs.

e-Visa Applications

During this financial year, funds from the Home Office were made available to immigration advice organisations such as Notre Dame Refugee Centre to support people who were struggling to make the eVisa applications that have replaced Biometric Residence Permits (BRPs). NDRC employed a staff member from September 2024 until August 2025 for two days a week to work on this project and in total, 272 people were supported to gain their eVisas.

Refugee Settlement

We have successfully assisted 68 clients to obtain Indefinite Leave to Remain (permanent residence in the UK) which is a requirement to becoming eligible to apply for British citizenship. Refugee Settlement was obtained for 56 clients and a further 5 women were granted Indefinite Leave to Remain under the DV (domestic violence) route.

Asylum Support, Welfare Benefits and Housing

The demand for housing and welfare support remains high. During the financial year we worked with 390 people who sought our help to deal with complex and often intersecting issues arising from challenges with the asylum and immigration system, general welfare and benefits and housing. We prioritise refugees, asylum seekers and vulnerable clients with limited leave to remain (including victims of domestic violence) who have no recourse to public funds. We continue to submit requests for asylum support from the Home Office, to refer to homelessness services and to liaise on behalf of applicants with local authorities and Migrant Help.

People granted refugee status and previously housed by the Home Office are usually evicted 28 days after being granted status, or 21 days in the case of those whose support is ending because of a failed asylum application. Financial support also ends at this time, and we assist clients throughout this transition process to lodge claims for benefits and homelessness applications.

Those who are granted limited leave under their Article 8 rights (family and private life) ordinarily have the condition of No Recourse to Public Funds (NRPF) attached. This year we supported 7 clients to submit applications to request a change of condition, so they do not become homeless and/or destitute owing to their inability to access welfare and social housing. We were successful with 5 of these applications.

Partnership with Women for Refugee Women

We have continued our collaboration with Women for Refugee Women (WRW) which was first established in 2015. We currently employ one female staff member for three days per week (reduced in May 2025 from two part-time female staff for a total of four days per week) to provide an outreach advice service to women in the WRW network. During the year, 48 new cases were opened, and support offered to address asylum and immigration issues (33 women), housing (14 women) and welfare/benefits (1 woman).

Support services

The twice-weekly drop-in has continued over the year, with numbers accessing the service being variable on a week-by-week basis. There were 2,169 separate visits to the drop-in over the year. During the drop-in sessions, people can access general advice and support provided by volunteers on a wide range of non-immigration matters, such as accessing health services, travel documents, help to understand official correspondence, contacting local authorities on their behalf or accessing welfare benefits.

The donated clothes store is appreciated by our visitors, as are the donated (new) toiletry and foodbank items when these are in stock.

English classes

English is taught by volunteer qualified ESOL tutors, with five on-site classes each week to cater for different abilities, from pre-beginners to intermediate level. Up to 16 students attend each class.

Hardship fund

We have been fortunate to receive specific funding to support our destitute clients with small grants to purchase essential household items or food, help with fares to attend English lessons at the Centre or other travel costs, such as to attend Home Office appointments.

VOLUNTEERS

We currently have 35 volunteers who give their time to support the Centre's activities over the year. Volunteer roles include English tutors, general advice, administration, serving refreshments and preparing hot meals for our drop-in visitors. The tremendous commitment and dedication of these volunteers from all walks of life enables us to continue to offer a warm welcome, alongside those services which are so valued by our visitors. We also had the help of a few corporate volunteer teams, who have assisted with some one-off tasks or projects.

FINANCIAL REVIEW

Results for the year

The results for the year are shown on page 18. Total income for the year was £378,547 (2024 - £394,779). The principal funding sources continue to be grants from trusts and foundations £263,057 (2024 - £286,058), donations in kind of accommodation and administrative support £79,960 (2024 - £79,000) and monetary donations £32,736 (2024 - £27,125).

Grant income from trusts and foundations decreased in the financial year by £23,001 to £263,057 (2024 - £286,058). Currently, grant funding of £174,193 has been secured for staff costs for the next 3 years (£69,895 in 2025/26, £65,530 in 2026/27 and £38,768 in 2027/28).

Total expenditure amounted to £373,782 (2024 - £374,856). The main expenditure lines in the year were the staff costs of the two full-time and five part-time staff to enable clients to access our services, charges associated with practical assistance to destitute service users, such as bus fares to attend classes at the Centre, and the costs of running the twice-weekly drop-in service. The immigration advice line is operated for 9 hours each week with necessary in person appointments available throughout the week.

Net income was therefore £4,765 (2024 - £19,923).

Reserves policy and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in fixed assets, designated for, or restricted to, specific purposes or otherwise committed. The trustees consider that ideally, given the nature of the Charity's work, the level of free reserves should be a minimum of three month's average unrestricted expenditure at any one time (approximately £80,000 based on 2025/25 budgeted unrestricted expenditure). The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

As at 31 August 2025, the Charity held total funds of £232,271 (2024 - £227,506). Monies restricted for specific purposes stood at £9,400 at 31 August 2025 (2024 - £5,919). In 2021 the trustees set up a designated fund within unrestricted funds equal to the book value of the capitalised office refurbishment costs, in recognition of the fact that this is not a liquid asset. The free reserves at 31 August 2025 representing the remainder of the charitable funds stood

at £107,601 (2024 - £99,037). The trustees were satisfied that the reserves at year end were in line with reserves policy.

PLANS FOR THE FUTURE

Notre Dame Refugee Centre continues to pursue our strategic objectives for 2024 to 2027, which are:

- ◆ To work alongside and listen to our clients, to develop those services that help them on their journey to fully integrate into life in the UK – always ensuring that clients remain at the heart of everything we do.
- ◆ To develop partnerships with external agencies which help us to extend the range of support that we can offer.
- ◆ To maintain a high standard of professionalism and quality of our advice service and continuously strengthen our governance, systems and processes to ensure that the charity is efficient and cost effective.
- ◆ To develop our staff and volunteer workforce, so they remain motivated and able to deliver an excellent and welcoming service in line with our values.

We are encouraging greater involvement of our clients and ex-clients through their participation in both developing and running our services, using their valuable lived experience and knowledge to help steer the charity. Alongside this, we want to offer a greater variety of volunteering opportunities within the Centre.

ACKNOWLEDGEMENTS AND THANKS

Supporters and donors

The trustees would like to acknowledge and thank all our supporters and donors who have contributed over the year. These include those who make a regular donation and those who have made a single donation, as well as people and organisations who have donated clothing and other provisions. This support ensures that we can continue to offer our services to those most in need.

Charitable trusts and foundations

Thank you to those charitable trusts and other funders who have supported Notre Dame Refugee Centre over the year:

- ◆ AB Charitable Trust
- ◆ Advice UK Cornerstone Project
- ◆ Assumption Legacy Fund
- ◆ Charles Plater Trust

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- ◆ City Bridge Trust
- ◆ French Huguenot Church of London Charitable Trust
- ◆ Garfield Weston
- ◆ London Churches Refugee Fund
- ◆ London Catalyst Samaritan Fund
- ◆ Notre Dame de France - Society of Mary
- ◆ St. John Southworth
- ◆ The Marist Community at Notre Dame de France
- ◆ Trust for London
- ◆ UK Government Home Office
- ◆ Women for Refugee Women
- ◆ 29th May 1961 Charity

In addition, we thank the many corporate supporters, community groups, schools and churches who have generously given gifts and time.

The board of trustees also thank every volunteer who has contributed to the work of the Refugee Centre over the year, whose kindness makes an enormous difference and is a lifeline for our destitute and vulnerable visitors.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The following are the main risks to which the Charity is exposed:

Financial: insufficient funding obtained to continue the Charity's operations. Mitigation: annual budget presented to trustees in advance of new financial year indicating secured and unsecured income; fundraising plans developed and monitored; financial controls in place.

Professional Compliance: Immigration Advice Authority (IAA) registration and/or AQS accreditation discontinued. Mitigation: advice workers monitored for CPD compliance; annual IAA re-registration forms processed.

Infrastructure: Notre Dame de France unable to house the charity. Mitigation: good relations maintained between both charities.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

NDRC welcomes all asylum seekers and refugees, regardless of age, gender, ethnic origin, faith or sexual orientation. Its aim is to ensure that they have suitable accommodation, sufficient food and resources to live with dignity and build new lives in the UK.

NDRC is the only bi-lingual (French/English) refugee service in central London. Visitors come from all over London, many without a fixed address.

Organisation and management

The trustees are ultimately responsible for the operation of the charity. The trustees are appointed in accordance with the provisions of the memorandum and articles. Strategic decisions, along with policy, are made by trustees with input from the director and the charity secretary. The charity is run on a limited budget, at 31 August 2025 there were two full-time paid staff (senior advice worker and support services coordinator), four part-time paid staff and around thirty five volunteers.

Trustees in office at any time between 1 September 2024 and the date this report was signed are listed below.

Remuneration of key management personnel

The trustees consider that they together with the director comprise the key management of the charity in charge of directing and controlling the charity and making all key decisions.

None of the trustees are remunerated for their services to the Charity. Out-of-pocket expenses incurred by trustees in connection with the execution of their duties are reimbursed from charitable funds where claimed.

Further details are provided in note 7 to the accounts.

Trustees

The following trustees were in office and served between 1 September 2024 and up to the date of approval of this report, except where shown.

Trustee	Appointed/resigned
Elodie Brian	
Kate Davis	
Father Hubert Bonnet-Eymard	Died 26 December 2025
Father Desmond Hanrahan	
Barbara Kentish	Resigned 2 January 2025
Zoe Leonard	
Father Thomas Martin McAnaney	
Elizabeth Millar	
Alessandra Raja	
Bishop Alan Stephen Williams	

Recruitment and induction

Under the constitution, recruitment is a matter for the trustee body as a whole. Trustees are recruited through an open process which includes a skills need analysis; shortlisting against identified criteria; and an interview.

All trustees are offered an induction, which includes the opportunity to meet key staff and advisers.

The Chair of Trustees and all other trustees are issued with role descriptions and a declaration of interests policy is in place.

Trustees are required to review their own performance annually in consultation with the Chair, and have examined major areas of responsibility, including investments and reserves, and risk. Appropriate professional advisors have been appointed.

Trustees bring their own particular skill sets to the Charity, but there are also generic skills which they need to perform their duties. Trustees need to be aware of such diverse issues as employment law, investment and risk management, property law and management. Trustees are recruited against a template of the existing skills and experience in the trustee body so that particular skill areas can be filled or strengthened. However, skills can also be developed through both information and training.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102).
- ◆ make judgements and estimates that are reasonable and prudent.
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Trustees' report 31 August 2025

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

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:



ALESSANDRA LUPSKI RAJA

Trustee

Approved by the trustees on: 6 March 2026

Independent auditor's report to the trustees of Notre Dame Refugee Centre

Opinion

We have audited the accounts of Notre Dame Refugee Centre (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Annual Report and Accounts other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report and Accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities contained within the trustees' report, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

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

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

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

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

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and

Independent auditor's report 31 August 2025

- ◆ reviewed journal entries to identify unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

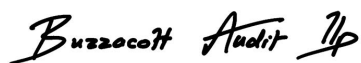
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott Audit LLP

Statutory Auditor

130 Wood Street

London

EC2V 6DL

11 March 2026

Buzzacott Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31 August 2025 £	Unrestricted funds £	Restricted funds £	31 August 2024 £
Income from:							
Donations and legacies	1	112,696	—	112,696	106,125	—	106,125
Charitable activities	2	38,100	224,957	263,057	34,380	251,678	286,058
Interest receivable		2,794	—	2,794	2,596	—	2,596
Total income		153,590	224,957	378,547	143,101	251,678	394,779
Expenditure on:							
Charitable activities	3	152,306	221,476	373,782	122,861	251,995	374,856
Total expenditure		152,306	221,476	373,782	122,861	251,995	374,856
Net income (expenditure) and net movement in funds	5	1,284	3,481	4,765	20,240	(317)	19,923
Reconciliation of funds							
Fund balances brought forward							
at 1 September 2024		221,587	5,919	227,506	201,347	6,236	207,583
Fund balances carried forward							
at 31 August 2025		222,871	9,400	232,271	221,587	5,919	227,506

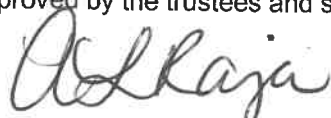
All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		115,270		122,550
Current assets					
Debtors	10	11,090		10,036	
Cash at bank and in hand		142,212		172,755	
		153,302		182,791	
Liabilities					
Creditors: amounts falling due within one year	11	(36,301)		(77,835)	
Net current assets			117,001		104,956
Total net assets			232,271		227,506
The funds of the charity:					
Funds and reserves					
Restricted funds	13		9,400		5,919
Unrestricted funds					
. Designated funds	14		115,270		122,550
. General funds			107,601		99,037
			232,271		227,506

Approved by the trustees and signed on their behalf by:



Trustee **ALESSANDRA LUPSKI RAJA**

Approved on: **6 March 2026**

Principal accounting policies 31 August 2025

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2025 with comparative information provided for the year to 31 August 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The trustees decided to capitalise the costs of refurbishing the offices even though the charity has a tenancy at will agreement rather than a formal lease. The building is owned by Notre Dame de France – Society of Mary and due to the strong links between the two charities and support provided (explained further in note 15) there is no intention for NDRC to leave these premises in the foreseeable future.

No other significant accounting estimates or judgements were required to prepare the accounts.

Assessment of going concern

The trustees of the charity have concluded that any uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern can be overcome, and that none of these uncertainties are material. The trustees are of the opinion that the charity will continue to have sufficient resources to meet its liabilities as they fall due. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. In making this assessment the trustees have considered ongoing challenges relating to securing multi-year institutional grants, monitoring expenditure and directing it towards the changing needs of the charity's clients, as well as regularly seeking new grant funding opportunities.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of grants or donations pledged but not received, the amount is accrued for where the receipt is considered probable. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the statement of financial activities in the relevant period. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donations in kind

The charity receives donated premises, cleaning and administrative services, and equipment. On receipt, these are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain an equivalent economic benefit in an open market. A corresponding amount is then recognised in expenditure in the year of receipt.

Expenditure recognition

All expenditure is accounted for on an accruals basis and stated inclusive of irrecoverable VAT.

Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Fund structure

Restricted funds comprise monies raised for a specific purpose, or donations subject to donor-imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds equal in value to the net book value of the tangible fixed assets, to recognise that these funds are not available to use on the charity's activities.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Tangible fixed assets

The offices of NDRC were redesigned and refurbished during 2021 to make a working space that is both suitable for staff to meet and discuss confidential issues with clients and also a safe environment with enhanced ventilation, lighting and temperature control. The costs of these works have been capitalised and are being depreciated over a period of 20 years.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is considered a small charity and is therefore exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

Notes to the accounts 31 August 2025

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations				
. Donations	32,736	—	32,736	27,125
. Donations in kind	79,960	—	79,960	79,000
2025 Total funds	112,696	—	112,696	106,125
		Unrestricted funds £	Restricted funds £	Total 2024 £
Donations				
. Donations		27,125	—	27,125
. Donations in kind		79,000	—	79,000
2024 Total funds		106,125	—	106,125

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants received during the year				
. City Bridge Trust	—	29,138	29,138	53,875
. Notre Dame de France - Society of Mary	12,000	—	12,000	11,000
. Women for Refugee Women	—	56,138	56,138	63,330
. Garfield Weston	—	15,000	15,000	15,000
. Charles Plater Trust	—	5,000	5,000	20,000
. London Churches Refugee Fund	—	1,900	1,900	1,650
. Advice UK	5,000	—	5,000	3,380
. AB Charitable Trust	20,000	—	20,000	21,435
. 29 th May 1961 Charity	—	4,000	4,000	4,000
. French Huguenot Church of London	—	6,000	6,000	5,000
. London Catalyst	—	1,500	1,500	1,800
. Home Office	—	29,645	29,645	—
. Assumption Legacy Fund	—	30,000	30,000	—
. Souter Charitable Trust	—	2,000	2,000	—
. Communauté Notre Dame	—	3,000	3,000	—
. The Arnold Clark Community Fund	—	500	500	—
. NACCOM	1,100	—	1,100	—
. Trust for London	—	—	—	85,375
. St. John Southworth	—	—	—	10,000
. The London Community Foundation	—	—	—	10,000
. Society of the Holy Child Jesus	—	—	—	15,000
. Allen & Overy Foundation	—	—	—	5,000
. Refugee Action	—	—	—	1,120
. King's Freezer Project	—	—	—	300
	38,100	183,821	221,921	327,265
Deferred income brought forward	—	73,636	73,636	32,429
Deferred income carried forward	—	(32,500)	(32,500)	(73,636)
2025 Total funds	38,100	224,957	263,057	286,058

Notes to the accounts 31 August 2025

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Grants</i>			
. <i>City Bridge Trust</i>	—	53,875	53,875
. <i>Notre Dame de France - Society of Mary</i>	11,000	—	11,000
. <i>Women for Refugee Women</i>	—	63,330	63,330
. <i>Garfield Weston</i>	—	15,000	15,000
. <i>Charles Plater Trust</i>	—	20,000	20,000
. <i>London Churches Refugee Fund</i>	—	1,650	1,650
. <i>Advice UK</i>	3,380	—	3,380
. <i>AB Charitable Trust</i>	20,000	1,435	21,435
. <i>29th May 1961 Charity</i>	—	4,000	4,000
. <i>French Huguenot Church of London</i>	—	5,000	5,000
. <i>London Catalyst</i>	—	1,800	1,800
. <i>Home Office</i>	—	—	—
. <i>Assumption Legacy Fund</i>	—	—	—
. <i>Souter Charitable Trust</i>	—	—	—
. <i>Communaute Notre Dame</i>	—	—	—
. <i>The Arnold Clark Community Fund</i>	—	—	—
. <i>NACCOM</i>	—	—	—
. <i>Trust for London</i>	—	85,375	85,375
. <i>St. John Southworth</i>	—	10,000	10,000
. <i>The London Community Foundation</i>	—	10,000	10,000
. <i>Society of the Holy Child Jesus</i>	—	15,000	15,000
. <i>Allen & Overy Foundation</i>	—	5,000	5,000
. <i>Refugee Action</i>	—	1,120	1,120
. <i>King's Freezer Project</i>	—	300	300
	<u>34,380</u>	<u>292,885</u>	<u>327,265</u>
<i>Deferred income brought forward</i>	—	32,429	32,429
<i>Deferred income carried forward</i>	—	(73,636)	(73,636)
2024 Total funds	<u>34,380</u>	<u>251,678</u>	<u>286,058</u>

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Staff costs	39,266	205,554	244,820	230,711
Administrative and cleaning costs	24,960	—	24,960	24,000
Client services	3,265	7,607	10,872	11,996
Relief grants	—	965	965	1,085
Accommodation	55,000	—	55,000	55,000
Premises and maintenance	7,761	—	7,761	8,865
Fundraising and publicity	1,195	—	1,195	4,450
Telephone	1,399	452	1,851	1,817
Other costs	16,136	6,898	23,034	33,824
Governance costs (note 4)	3,324	—	3,324	3,108
2025 Total funds	152,306	221,476	373,782	374,856

	Unrestricted funds £	Restricted funds £	Total 2024 £
Staff costs	1,090	229,621	230,711
Administrative costs	24,000	—	24,000
Client services	817	11,179	11,996
Relief grants	—	1,085	1,085
Accommodation	55,000	—	55,000
Premises and maintenance	8,865	—	8,865
Fundraising and publicity	4,450	—	4,450
Telephone	1,682	135	1,817
Other costs	23,849	9,975	33,824
Governance costs (note 4)	3,108	—	3,108
2024 Total funds	122,861	251,995	374,856

4 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Legal and audit costs	3,324	—	3,324	3,108
2025 Total funds	3,324	—	3,324	3,108

	Unrestricted funds £	Restricted funds £	Total 2024 £
Legal and audit costs	3,108	—	3,108
2024 Total funds	3,108	—	3,108

Notes to the accounts 31 August 2025

5 Net income (expenditure) and net movement in funds for the year

This is stated after charging:

	2025 £	2024 £
Staff costs (note 6)	244,820	230,711
Auditor's remuneration including VAT		
. Audit services	3,324	3,108
Operating lease rentals	720	864

6 Staff costs

	2025 £	2024 £
Wages and salaries	211,469	199,436
Social security costs	20,453	19,004
Pension costs	12,898	12,271
	244,820	230,711

No employee earned more than £60,000 per annum in the year under review (2024 - none).

The number of employees on an average and a full-time equivalent basis was:

	Number 2025	FTE 2025	Number 2024	FTE 2024
Refugee Centre	7	5	6	5

7 Remuneration of key management personnel

The total employee benefits including employer's National Insurance and pension contributions of the key management personnel is £55,536 (2024 - £52,569).

The trustees of the charity received no remuneration in connection with their duties during the year (2024 - £nil). No travel expenses were reimbursed to any trustee during the year (2024 - £54 to one trustee).

8 Taxation

Notre Dame Refugee Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the accounts 31 August 2025

9 Tangible assets

	Office refurbishment £	Total £
Cost		
At 1 September 2024 and at 31 August 2025	145,603	145,603
Depreciation		
At 1 September 2024	23,053	23,053
Charge for the year	7,280	7,280
At 31 August 2025	30,333	30,333
Net book values		
At 31 August 2025	115,270	115,270
At 31 August 2024	122,550	122,550

10 Debtors

	2025 £	2024 £
Prepayments and accrued income	10,154	9,119
Other debtors	936	917
	11,090	10,036

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	3,801	4,199
Deferred income	32,500	73,636
	36,301	77,835

Deferred income represents grants received which the charity is not yet entitled to recognise in income.

12 Analysis of net assets between funds

	Unrestricted funds			31 August 2025 £	31 August 2024 £
	Designated funds £	General funds £	Restricted funds £		
Fund balances at 31 August 2025					
are represented by:					
Fixed assets	115,270	—	—	115,270	122,550
Current assets	—	143,902	9,400	153,302	182,791
Current liabilities	—	(36,301)	—	(36,301)	(77,835)
Total net assets	115,270	107,601	9,400	232,271	227,506
		<i>Unrestricted funds</i>			
		Designated funds £	General funds £	Restricted funds £	31 August 2024 £
<i>Fund balances at 31 August 2024</i>					
<i>are represented by:</i>					
<i>Fixed assets</i>		122,550	—	—	122,550
<i>Current assets</i>		—	176,872	5,919	182,791
<i>Current liabilities</i>		—	(77,835)	—	(77,835)
<i>Total net assets</i>		122,550	99,037	5,919	227,506

13 Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
Staff costs	—	205,554	(205,554)	—
Client services	3,370	11,743	(7,607)	7,506
Relief grants	2,359	500	(965)	1,894
Other project expenditure and overheads	190	7,160	(7,350)	—
	5,919	224,957	(221,476)	9,400

The restricted funds represent grants and donations received for specific purposes within the Notre Dame Refugee Centre. The purposes for which the funds have been received are described in the above table.

Notes to the accounts 31 August 2025

14 Designated funds

The following designated fund has been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2024 £	Increased (released) £	At 31 August 2025 £
Tangible fixed assets fund	122,550	(7,280)	115,270
	<u>122,550</u>	<u>(7,280)</u>	<u>115,270</u>

This fund was created in 2021 to represent the carrying value of the capitalised office refurbishment costs, in recognition of the fact that this tangible fixed asset does not represent free funds available to be used to carry out the charitable activities of the charity.

15 Related party transactions

Notre Dame Refugee Centre is connected to Notre Dame de France – Society of Mary (Charity Registration Number: 1177995) by virtue of the fact that they have a number of trustees in common. Notre Dame de France – Society of Mary provides an element of administrative support to NDRC and bears its accommodation expenses. During the year a gift-in-kind has been recognised within income and expenditure for £79,960 (2024 - £79,000) in respect of this support. In addition, Notre Dame de France – Society of Mary made a general grant of £12,000 (2024 - £11,000) to NDRC.

The total value of donations made by trustees of the charity during the year was £1,000 (2024 - £1,000).

16 Lease commitments

At 31 August 2025 the charity had total future commitments under non-cancellable operating leases due as follows:

Office equipment	2025 £	2024 £
Within one year	216	864
Within two to five years	—	216
	<u>216</u>	<u>1,080</u>

NOTRE DAME REFUGEE CENTRE

England & Wales - Charity number 1177990

Accounts

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2024

Charity Registration Number
1177990

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Father Hubert Bonnet-Eymard Father Desmond Hanrahan Barbara Kentish (resigned 2 January 2025) Elizabeth Millar Bishop Alan Stephen Williams Father Thomas Martin McAnaney (appointed 29 September 2023) Elodie Brian (appointed 29 September 2023) Alessandra Raja (appointed 21 June 2024) Kate Davis (appointed 21 June 2024) Zoe Leonard (appointed 21 June 2024)
Director	Christina Ball
Trust Secretary	Philippine de Beauregard (resigned 29 September 2023) Anne-Lise Gaillac Dieu (appointed 29 September 2023)
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Telephone	020 7440 2668
Website	www.notredamerc.org.uk
Charity registration number	1177990
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ

Trustees' report 31 August 2024

The trustees present their statutory report together with the accounts of the Notre Dame Refugee Centre ('NDRC' or 'the Charity') for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 18 to 20 and comply with the Charity's trust deed, applicable laws and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The trustees applied the income of the Charity in furthering the following objectives:

- ◆ Advancing education and relieving financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of legal and other advice.
- ◆ Relieving financial hardship amongst those granted refugee status and their dependants living (temporarily or permanently) in the United Kingdom.
- ◆ Preserving and protecting the physical and mental health of those granted refugee status and their dependants.
- ◆ Advancing the education and training of those granted refugee status and their dependants in need thereof to advance them in life and assist them to adapt within a new community.
- ◆ Advancing the education of the public in general about issues relating to refugees and those seeking asylum.
- ◆ Relieving financial hardship by the provision of free legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice.
- ◆ Providing general education including language skills to enable access to the wider community.

ACTIVITIES

Activities carried out in furtherance of the Charity's mission and objectives included:

- ◆ Providing an advice service on immigration and asylum matters, housing and welfare benefits regulated by the Office of the Immigration Services Commissioner (OISC Levels 1, 2 and 3) and accredited by AQS (Advice Quality Standard).
- ◆ Providing advice and guidance to people granted refugee or other immigration status to assist them through the transition period into mainstream provision of welfare, employment and housing, after a difficult period in their lives.
- ◆ Assisting destitute service users to make the necessary applications and appeals, including people whose first language is not English.
- ◆ Helping with Appeals for people whose rights have been denied or whose needs merit further consideration.

OBJECTIVES AND ACTIVITIES (continued)

ACTIVITIES (continued)

- ◆ Working in partnership with Women for Refugee Women, providing outreach advice services.
- ◆ Providing weekly basic literacy and English lessons.
- ◆ Running a twice-weekly drop-in and café, social activities, cultural celebrations and occasional excursions to places of interest.
- ◆ Offering general advice and support on a range of issues, including help to register with a GP and other health services, liaison with local authorities, signposting to other relevant agencies.
- ◆ Referring asylum seekers and refugees to specialised Immigration and Housing solicitors, and specialised organisations where individuals can obtain qualified legal advice and further representation.
- ◆ The provision of good quality donated clothing and occasional foodbank items, toiletries and other goods.
- ◆ Assisting those who are destitute by distributing small hardship payments, to help with travel costs, essential items, fares to interviews etc.
- ◆ Offering a range of volunteering opportunities within the organisation.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit. The aims of the Charity and the activities that it provides are demonstrably of public benefit, as Notre Dame Refugee Centre helps and supports one of the most vulnerable groups of people in our society, namely asylum seekers and refugees. Alleviating the poverty, distress and vulnerability of the poorest members of our society is undoubtedly of benefit to society as a whole, reducing risks to public health, of criminal behaviour and other social ills. The dissemination of basic information about the conditions of life our visitors experience assists society to respond more appropriately to the needs of this group of people. To this end, we collaborate with other organisations and agencies with similar aims and make ourselves available to brief interested parties.

ACHIEVEMENTS AND PERFORMANCE

THE POLITICAL SITUATION

Long delays in the asylum system continue although the new Labour government has made it a priority to reduce the asylum backlog by organising asylum substantive interviews and making decisions.

OBJECTIVES AND ACTIVITIES (continued)

THE POLITICAL SITUATION (continued)

The employment concession for asylum seekers only allows employment on the employment shortage list. These are mostly highly skilled professional positions meaning most asylum seekers do not qualify. However, due to the chronic shortage of care and construction workers, these posts have now been added to the list so there is a realistic opportunity of finding employment.

There is still no legal agreement to replace the Dublin Convention, therefore the government is still unable to return asylum seekers to safe EU countries and recent talks with the EU failed to reach any agreement over this issue. The Rwanda scheme has now been withdrawn since the Labour government took control.

The shortage of legally aided representatives for asylum seekers remains chronic. Many of those affected are moving through the system unrepresented. This places further stress and anxiety on them.

Most in-country immigration applications are chargeable by the Home Office. The current fees for an in-country human rights application in 2024 has risen by £200 to £1,248 and an astonishing £1,000 to £2,560 for the Immigration Health Surcharge per applicant for a 30-month period of leave to remain.

ACHIEVEMENTS

Following a rigorous audit process by AQS in January 2024 we are pleased to have maintained this quality accreditation, which is a stamp of approval and evidence of the high standard of advice and the policy and procedural framework.

Advice service

The Immigration Advice Service has continued to offer free advice through the telephone advice line (three sessions each week), with face-to-face appointments and casework at our offices. The service is regulated by Office of the Immigration Services Commissioner with advisers qualified at OISC Levels 1, 2 and 3.

1,232 individuals contacted NDRC initially through the advice line to seek help. Immigration advisers case-worked 378 separate matters, with 854 dealt with at enquiry level.

Case matters undertaken include:

- ◆ Family Reunification for families of refugees in the UK.
- ◆ Refugee settlement applications.
- ◆ Human Rights Applications (Article 8 ECHR) for undocumented migrants.
- ◆ Fee waiver applications when an application is chargeable to the Home Office.
- ◆ Immigration Appeals at the First-tier Tribunal.
- ◆ Asylum Support request for accommodation and subsistence for destitute asylum seekers.
- ◆ Child registration to become a British citizen when the family is undocumented.

ACHIEVEMENTS (continued)

Advice service (continued)

Those we represent are either destitute, on a low income, or in receipt of welfare benefits. Some clients are also undocumented meaning they have no entitlement to statutory assistance (No Recourse to Public Funds) and are not permitted to work.

Family Reunion

This is the process to reunite family members of a refugee in the UK. Throughout this financial year we have successfully reunited 21 families (3 of which were granted on appeal).

Fee Waivers

The current fees for an in-country human rights application in 2024 are £1,248 and £2,560 for the Immigration Health Surcharge. There is a fee waiver option for those who cannot pay. We still request fee waivers for the majority of our clients and the success rate is around 98%. For 2023-24, 52 fee waivers were granted allowing us to proceed to lodge an application without our client having to bear any costs.

Refugee Settlement

We have assisted 70 refugee clients to apply for Indefinite leave (permanent residence) and have so far received 62 successful outcomes. Indefinite leave to remain is a requirement to becoming eligible to apply for British citizenship. Refugee settlement was requested for 64 clients with 51 obtained as at the end of the year, plus 1 obtained on appeal. In addition, 3 DV (domestic violence) indefinite leave to remain were granted.

Asylum Support, Welfare Benefits and Housing

The demand for housing and welfare support remains high, and we prioritise refugees, asylum seekers and vulnerable clients with limited leave (including victims of domestic violence) who have no recourse to public funds. We continue to submit requests for asylum support from the Home Office, and to liaise on behalf of applicants with Migrant Help.

Those who are granted refugee status and were previously housed by the Home Office are usually evicted 28 days after being granted status, or 21 days in the case of those whose support is ending because of a failed asylum application. Financial support also ends at this time and it is vital that accommodation and benefits are applied for as soon as possible. We assist clients throughout this transition process.

Those who are granted limited leave under their Article 8 rights (family and private life) ordinarily have the condition of No Recourse to Public Funds (NRPF) attached. We support the most vulnerable clients in submitting applications to request a change of condition, so they do not become homeless and/or destitute owing to their inability to access welfare and social housing (4 requested, 3 obtained).

Partnership with Women for Refugee Women

We have continued our collaboration with Women for Refugee Women (WRW) which was first established in 2015. We employ two part-time female staff for a total of four days every week (five days a week until the end of December 2023) to provide an outreach advice service to the vulnerable women in the WRW network. Over the year, these advice workers supported 71 new cases of refugee and asylum-seeking women (this excludes those whose cases have been carried forward from prior years).

ACHIEVEMENTS (continued)

Support services

The twice-weekly drop-in has continued over the year, with numbers accessing the service being variable on a week-by-week basis. There were 2,206 separate visits to the drop-in over the year. During the drop-in sessions, people can access general advice and support provided by volunteers on a wide range of non-immigration matters, such as accessing health services, travel documents, help to understand official correspondence, contacting local authorities on their behalf or accessing welfare benefits.

The donated clothes store is appreciated by our visitors, as are the donated (new) toiletry and foodbank items when these are in stock.

English classes

English is taught by volunteer qualified ESOL tutors, with five on-site classes each week to cater for different abilities, from pre-beginners to intermediate level. Up to 16 students attend each class. We also have two small on-line literacy sessions with smaller numbers (2 to 3) continuing to participate in those classes that were originally introduced during the COVID-19 pandemic and where learners are unable to attend on-site (due to family commitments or their distance from the Centre).

Hardship fund

We have been fortunate to receive specific funding to support our destitute clients with small grants to purchase essential household items or food, help with fares to attend English lessons at the Centre or other travel costs, such as to attend Home Office appointments.

VOLUNTEERS

More than 40 volunteers have supported the Centre's activities over the year. Volunteer roles include English tutors, general advice, administration, serving refreshments and preparing hot meals for our drop-in visitors. The tremendous commitment and dedication of these volunteers from all walks of life enables us to continue to offer a warm welcome, alongside those services which are so valued by our visitors. We also had the help of a few corporate volunteer teams, who have assisted with some one-off tasks or projects.

FINANCIAL REVIEW

Results for the year

The results for the year are shown on page 16. Total income for the year was £394,779 (2023 - £415,663). The principal funding sources continue to be grants from trusts and foundations £286,058 (2023 - £260,143), donations in kind of accommodation and administrative support £79,000 (2023 - £70,000) and monetary donations £27,125 (2023 - £84,525). In 2023 donations for charitable activities included a one-off donation of £40,000 which explains in part the decrease of £57,400 (2023 - increase of £64,596 also caused in part by the £40,000 one-off donation).

FINANCIAL REVIEW (continued)

Results for the year (continued)

Grant income from trusts and foundations increased in the financial year by £25,915 to £286,058 (2023 - £260,143). Currently, grant funding of £222,932 has been secured for staff costs for the next 3 years (£138,611 in 2024/25, £48,791 in 2025/26 and £35,530 in 2026/27).

Total expenditure amounted to £374,856 (2023 - £399,780). The main expenditure lines in the year were the staff costs of the three full-time and three part-time staff to enable clients to access our services, charges associated with practical assistance to destitute service users, such as counselling (until April 2023) and bus fares to attend classes at the Centre, and the costs of running the twice-weekly drop-in service. The immigration advice line is operated for 9 hours each week with necessary in person appointments available throughout the week. In 2023 there were also costs incurred relating to the review and restructuring of the staffing and services provided by the charity.

Net income was therefore £19,923 (2023 - £15,883).

Reserves policy and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in fixed assets, designated for, or restricted to, specific purposes or otherwise committed. The trustees consider that ideally, given the nature of the Charity's work, the level of free reserves should be a minimum of three month's average unrestricted expenditure at any one time. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

As at 31 August 2024, the Charity held total funds of £227,506 (2023 - £207,583). Monies restricted for specific purposes stood at £5,919 at 31 August 2024 (2023 - £6,236). In 2021 the trustees set up a designated fund within unrestricted funds equal to the book value of the capitalised office refurbishment costs, in recognition of the fact that this is not a liquid asset. The free reserves at 31 August 2024 representing the remainder of the charitable funds stood at £99,037 (2023 - £71,517). The trustees were satisfied that the reserves at year end were in line with reserves policy.

PLANS FOR THE FUTURE

The board of trustees have agreed the charity's three-year strategy. Strategic objectives for 2024 to 2027 are:

- ◆ To work alongside and listen to our clients, to develop those services that help them on their journey to fully integrate into life in the UK – always ensuring that clients remain at the heart of everything we do.
- ◆ To develop partnerships with external agencies which help us to extend the range of support that we can offer.

PLANS FOR THE FUTURE (continued)

- ◆ To maintain a high standard of professionalism and quality of our advice service and continuously strengthen our governance, systems and processes to ensure that the charity is efficient and cost effective.
- ◆ To develop our staff and volunteer workforce, so they remain motivated and able to deliver an excellent and welcoming service in line with our values.

We are encouraging greater involvement of our clients and ex-clients through their participation in both developing and running our services, using their valuable lived experience and knowledge to help steer the charity. Alongside this, we want to offer a greater variety of volunteering opportunities within the Centre.

ACKNOWLEDGEMENTS AND THANKS

Supporters and donors

The trustees would like to acknowledge and thank all our supporters and donors who have contributed over the year. These include those who make a regular donation and those who have made a single donation, as well as people and organisations who have donated clothing and other provisions. This support ensures that we can continue to offer our services to those most in need.

Charitable trusts and foundations

Thank you to those charitable trusts and other funders who have supported Notre Dame Refugee Centre over the year:

Trust for London
Notre Dame de France - Society of Mary
Women for Refugee Women
St. John Southworth
City Bridge Trust
Garfield Weston
London Churches Refugee Fund
The London Community Foundation (Paddington Fund)
Charles Plater Trust
London Catalyst Samaritan Fund
Advice UK Cornerstone Project
AB Charitable Trust
29th May 1961 Charity
French Huguenot Church of London Charitable Trust
Refugee Action
King's Freezer Project
Society of the Holy Child Jesus
Allen & Overy Foundation
The Marist Community at Notre Dame de France

In addition, we thank the many corporate supporters, community groups, schools and churches who have generously given gifts and time.

ACKNOWLEDGEMENTS AND THANKS (continued)

The board of trustees also thank every volunteer who has contributed to the work of the Refugee Centre over the year, whose kindness makes an enormous difference and is a lifeline for our destitute and vulnerable visitors.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The following are the main risks to which the Charity is exposed:

Financial: insufficient funding obtained to continue the Charity's operations. Mitigation: annual budget presented to trustees in advance of new financial year indicating secured and unsecured income; fundraising plans developed and monitored; financial controls in place.

Professional Compliance: OISC registration and/or AQS accreditation discontinued. Mitigation: advice workers monitored for CPD compliance; annual OISC re-registration forms processed.

Infrastructure: Notre Dame de France unable to house the charity. Mitigation: good relations maintained between both charities.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

NDRC welcomes all asylum seekers and refugees, regardless of age, gender, ethnic origin, faith or sexual orientation. Its aim is to ensure that they have suitable accommodation, sufficient food and resources to live with dignity and build new lives in the UK.

NDRC is the only bi-lingual (French/English) refugee service in central London. Visitors come from all over London, many without a fixed address.

Organisation and management

The trustees are ultimately responsible for the operation of the charity. The trustees are appointed in accordance with the provisions of the memorandum and articles. Strategic decisions, along with policy, are made by trustees with input from the director and the trust secretary. The charity is run on a limited budget, at 31 August 2024 there were three full-time paid staff (director, senior advice worker and support services coordinator), three part-time paid staff and around forty volunteers.

Trustees in office at any time between 1 September 2023 and the date this report was signed are listed below.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Remuneration of key management personnel

The trustees consider that they together with the director comprise the key management of the charity in charge of directing and controlling the charity and making all key decisions.

None of the trustees are remunerated for their services to the Charity. Out-of-pocket expenses incurred by trustees in connection with the execution of their duties are reimbursed from charitable funds where claimed.

Further details are provided in note 7 to the accounts.

Trustees

The following trustees were in office and served between 1 September 2023 and up to the date of approval of this report, except where shown.

Trustee	Appointed/resigned
Father Hubert Bonnet-Eymard	
Father Desmond Hanrahan	
Barbara Kentish	Resigned 2 January 2025
Elizabeth Millar	
Bishop Alan Stephen Williams	
Father Thomas Martin McAnaney	Appointed 29 September 2023
Elodie Brian	Appointed 29 September 2023
Alessandra Raja	Appointed 21 June 2024
Kate Davis	Appointed 21 June 2024
Zoe Leonard	Appointed 21 June 2024

Recruitment and induction

Under the memorandum and articles, recruitment is a matter for the trustee body as a whole. Trustees are recruited through an open process which includes a skills need analysis; shortlisting against identified criteria; and an interview.

All trustees are offered an induction, which includes the opportunity to meet key staff and advisers.

The Chair of Trustees and all other trustees are issued with role descriptions and a declaration of interests policy is in place.

Trustees are required to review their own performance annually in consultation with the Chair, and have examined major areas of responsibility, including investments and reserves, and risk. Appropriate professional advisors have been appointed.

Trustees bring their own particular skill sets to the Charity, but there are also generic skills which they need to perform their duties. Trustees need to be aware of such diverse issues as employment law, investment and risk management, property law and management. Trustees are recruited against a template of the existing skills and experience in the trustee body so that particular skill areas can be filled or strengthened. However, skills can also be developed through both information and training.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102).
- ◆ make judgements and estimates that are reasonable and prudent.
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

 ALESSANDRA RAJA

Trustee

Approved by the trustees on: 7/3/2025

Independent auditor's report to the trustees of Notre Dame Refugee Centre

Opinion

We have audited the accounts of Notre Dame Refugee Centre (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities contained within the trustees' report, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Auditor's responsibilities for the audit of the accounts (continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

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

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

- ◆ the engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

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

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

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ reviewed journal entries to identify unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the accounts (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



11 March 2025

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	31 August 2024 £	Unrestricted funds £	Restricted funds £	31 August 2023 £
Income from:							
Donations, grants and legacies	1	106,125	—	106,125	152,107	2,418	154,525
Charitable activities	2	34,380	251,678	286,058	16,880	243,263	260,143
Interest receivable		2,596	—	2,596	995	—	995
Total income		143,101	251,678	394,779	169,982	245,681	415,663
Expenditure on:							
Charitable activities	3	122,861	251,995	374,856	156,830	242,950	399,780
Total expenditure		122,861	251,995	374,856	156,830	242,950	399,780
Net income (expenditure) and net movement in funds	5	20,240	(317)	19,923	13,152	2,731	15,883
Reconciliation of funds							
Fund balances brought forward							
at 1 September 2023		201,347	6,236	207,583	188,195	3,505	191,700
Fund balances carried forward							
at 31 August 2024		221,587	5,919	227,506	201,347	6,236	207,583

All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 August 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	9		122,550		129,830
Current assets					
Debtors	10	10,036		14,466	
Cash at bank and in hand		172,755		101,668	
		<u>182,791</u>		<u>116,134</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(77,835)		(38,381)	
Net current assets			104,956		77,753
Total net assets			<u>227,506</u>		<u>207,583</u>
The funds of the charity:					
Funds and reserves					
Restricted funds	13		5,919		6,236
Unrestricted funds					
. Designated funds	14		122,550		129,830
. General funds			99,037		71,517
			<u>227,506</u>		<u>207,583</u>

Approved by the trustees
and signed on their behalf by:

A L Raja

ALESSANDRA RAJA

Trustee

Approved on: 7 March 2025

Principal accounting policies 31 August 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2024 with comparative information provided for the year to 31 August 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The trustees have decided to capitalise the costs of refurbishing the offices even though the charity has a tenancy at will agreement rather than a formal lease. The building is owned by Notre Dame de France – Society of Mary and due to the strong links between the two charities and support provided (explained further in note 15) there is no intention for NDRC to leave these premises in the foreseeable future.

No other significant accounting estimates or judgements were required to prepare the accounts.

Assessment of going concern

The trustees of the charity have concluded that any uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern can be overcome, and that none of these uncertainties are material. The trustees are of the opinion that the charity will continue to have sufficient resources to meet its liabilities as they fall due. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. In making this assessment the trustees have considered ongoing challenges relating to securing multi-year institutional grants, monitoring expenditure and directing it towards the changing needs of the charity's clients, as well as regularly seeking new grant funding opportunities.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income recognition (continued)

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of grants or donations pledged but not received, the amount is accrued for where the receipt is considered probable. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the statement of financial activities in the relevant period. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donations in kind

The charity receives donated premises, cleaning and administrative services, and equipment. On receipt, these are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain an equivalent economic benefit in an open market. A corresponding amount is then recognised in expenditure in the year of receipt.

Expenditure recognition

All expenditure is accounted for on an accruals basis and stated inclusive of irrecoverable VAT.

Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Fund structure

Restricted funds comprise monies raised for a specific purpose, or donations subject to donor-imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds equal in value to the net book value of the tangible fixed assets, to recognise that these funds are not available to use on the charity's activities.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Tangible fixed assets

The offices of NDRC were redesigned and refurbished during 2021 to make a working space that is both suitable for staff to meet and discuss confidential issues with clients and also a safe environment with enhanced ventilation, lighting and temperature control. The costs of these works have been capitalised and are being depreciated over a period of 20 years.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is considered a small charity and is therefore exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

Notes to the accounts 31 August 2024

1 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations				
. Donations	27,125	—	27,125	84,525
. Donations in kind	79,000	—	79,000	70,000
2024 Total funds	106,125	—	106,125	154,525
		<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
<i>Donations</i>				
. <i>Donations</i>		82,107	2,418	84,525
. <i>Donations in kind</i>		70,000	—	70,000
<i>2023 Total funds</i>		152,107	2,418	154,525

Notes to the accounts 31 August 2024

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants				
. Trust for London	—	85,375	85,375	48,000
. Notre Dame de France - Society of Mary	11,000	—	11,000	11,000
. Women for Refugee Women	—	63,330	63,330	69,005
. St. John Southworth	—	10,000	10,000	10,000
. City Bridge Trust	—	53,875	53,875	32,925
. Garfield Weston	—	15,000	15,000	15,000
. The London Community Foundation	—	10,000	10,000	10,000
. Charles Plater Trust	—	20,000	20,000	25,000
. London Churches Refugee Fund	—	1,650	1,650	1,850
. Advice UK	3,380	—	3,380	4,070
. AB Charitable Trust	20,000	1,435	21,435	—
. 29 th May 1961 Charity	—	4,000	4,000	—
. Society of the Holy Child Jesus	—	15,000	15,000	—
. French Huguenot Church of London	—	5,000	5,000	—
. Allen & Overy Foundation	—	5,000	5,000	—
. London Catalyst	—	1,800	1,800	—
. Refugee Action	—	1,120	1,120	—
. King's Freezer Project	—	300	300	—
. Lloyds Bank Foundation	—	—	—	35,583
. Porticus Benevolent Fund Trust	—	—	—	20,000
. Communauté Notre Dame	—	—	—	3,000
	34,380	292,885	327,265	285,433
Deferred income brought forward	—	32,429	32,429	7,139
Deferred income carried forward	—	(73,636)	(73,636)	(32,429)
2024 Total funds	34,380	251,678	286,058	260,143

Notes to the accounts 31 August 2024

2 Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total 2023 £
<i>Grants</i>			
. <i>Trust for London</i>	—	48,000	48,000
. <i>Notre Dame de France - Society of Mary</i>	11,000	—	11,000
. <i>Women for Refugee Women</i>	—	69,005	69,005
. <i>St. John Southworth</i>	—	10,000	10,000
. <i>City Bridge Trust</i>	—	32,925	32,925
. <i>Garfield Weston</i>	—	15,000	15,000
. <i>The London Community Foundation</i>	—	10,000	10,000
. <i>Charles Plater Trust</i>	—	25,000	25,000
. <i>London Churches Refugee Fund</i>	—	1,850	1,850
. <i>Advice UK</i>	3,630	440	4,070
. <i>AB Charitable Trust</i>	—	—	—
. <i>29th May 1961 Charity</i>	—	—	—
. <i>Society of the Holy Child Jesus</i>	—	—	—
. <i>French Huguenot Church of London</i>	—	—	—
. <i>Allen & Overy Foundation</i>	—	—	—
. <i>London Catalyst</i>	—	—	—
. <i>Refugee Action</i>	—	—	—
. <i>King's Freezer Project</i>	—	—	—
. <i>Lloyds Bank Foundation</i>	2,250	33,333	35,583
. <i>Porticus Benevolent Fund Trust</i>	—	20,000	20,000
. <i>Communaute Notre Dame</i>	—	3,000	3,000
	<u>16,880</u>	<u>268,553</u>	<u>285,433</u>
<i>Deferred income brought forward</i>	—	7,139	7,139
<i>Deferred income carried forward</i>	—	(32,429)	(32,429)
2023 Total funds	<u>16,880</u>	<u>243,263</u>	<u>260,143</u>

Notes to the accounts 31 August 2024

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	1,090	229,621	230,711	265,439
Administrative and cleaning costs	24,000	—	24,000	15,000
Client counselling and advice services	—	—	—	12,370
Client services	817	11,179	11,996	6,107
Relief grants	—	1,085	1,085	724
Accommodation	55,000	—	55,000	55,000
Premises and maintenance	8,865	—	8,865	7,570
Fundraising and publicity	4,450	—	4,450	—
Telephone	1,682	135	1,817	3,346
Other costs	23,849	9,975	33,824	31,464
Governance costs (note 4)	3,108	—	3,108	2,760
2024 Total funds	122,861	251,995	374,856	399,780

	Unrestricted funds £	Restricted funds £	Total 2023 £
<i>Staff costs</i>	<i>45,172</i>	<i>220,267</i>	<i>265,439</i>
<i>Administrative costs</i>	<i>15,000</i>	<i>—</i>	<i>15,000</i>
<i>Client counselling and advice services</i>	<i>6,770</i>	<i>5,600</i>	<i>12,370</i>
<i>Client services</i>	<i>1,778</i>	<i>4,329</i>	<i>6,107</i>
<i>Relief grants</i>	<i>—</i>	<i>724</i>	<i>724</i>
<i>Accommodation</i>	<i>55,000</i>	<i>—</i>	<i>55,000</i>
<i>Premises and maintenance</i>	<i>7,570</i>	<i>—</i>	<i>7,570</i>
<i>Fundraising and publicity</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Telephone</i>	<i>678</i>	<i>2,668</i>	<i>3,346</i>
<i>Other costs</i>	<i>22,102</i>	<i>9,362</i>	<i>31,464</i>
<i>Governance costs (note 4)</i>	<i>2,760</i>	<i>—</i>	<i>2,760</i>
2023 Total funds	156,830	242,950	399,780

4 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Legal and audit costs	3,108	—	3,108	2,760
2024 Total funds	3,108	—	3,108	2,760

	Unrestricted funds £	Restricted funds £	Total 2023 £
<i>Legal and audit costs</i>	<i>2,760</i>	<i>—</i>	<i>2,760</i>
2023 Total funds	2,760	—	2,760

Notes to the accounts 31 August 2024

5 Net income (expenditure) and net movement in funds for the year

This is stated after charging:

	2024 £	2023 £
Staff costs (note 6)	230,711	265,439
Auditor's remuneration including VAT		
. Audit services	3,108	2,760
Operating lease rentals	864	1,038

6 Staff costs

	2024 £	2023 £
Wages and salaries	199,436	231,650
Social security costs	19,004	20,876
Pension costs	12,271	12,913
	230,711	265,439

No employee earned more than £60,000 per annum in the year under review (2023 - none).

The number of employees on an average and a full-time equivalent basis was:

	Number 2024	FTE 2024	Number 2023	FTE 2023
Refugee Centre	6	5	7	6

7 Remuneration of key management personnel

The total employee benefits including employer's National Insurance and pension contributions of the key management personnel is £52,569 (2023 - £54,753).

The trustees of the charity received no remuneration in connection with their duties during the year (2023 - £nil).

£54 travel expenses were reimbursed to one trustee during the year (2023 - £nil).

8 Taxation

Notre Dame Refugee Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the accounts 31 August 2024

9 Tangible assets

	Office refurbishment £	Total £
Cost		
At 1 September 2023 and at 31 August 2024	145,603	145,603
Depreciation		
At 1 September 2023	15,773	15,773
Charge for the year	7,280	7,280
At 31 August 2024	23,053	23,053
Net book values		
At 31 August 2024	122,550	122,550
At 31 August 2023	129,830	129,830

10 Debtors

	2024 £	2023 £
Prepayments and accrued income	9,119	13,340
Other debtors	917	1,126
	10,036	14,466

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	4,199	5,717
Other creditors	—	235
Deferred income	73,636	32,429
	77,835	38,381

Notes to the accounts 31 August 2024

12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	31 August 2024	31 August 2023
	Designated funds	General funds			
	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:					
Fixed assets	122,550	—	—	122,550	129,830
Current assets	—	176,872	5,919	182,791	116,134
Current liabilities	—	(77,835)	—	(77,835)	(38,381)
Total net assets	122,550	99,037	5,919	227,506	207,583

	Unrestricted funds			31 August 2023
	Designated funds	General funds	Restricted funds	
	£	£	£	£
<i>Fund balances at 31 August 2023 are represented by:</i>				
<i>Fixed assets</i>		129,830	—	129,830
<i>Current assets</i>		—	109,898	116,134
<i>Current liabilities</i>		—	(38,381)	(38,381)
<i>Total net assets</i>		129,830	71,517	207,583

13 Restricted funds

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
Staff costs	—	229,621	(229,621)	—
Client services	1,995	12,554	(11,179)	3,370
Relief grants	3,444	—	(1,085)	2,359
Other project expenditure and overheads	797	9,503	(10,110)	190
	6,236	251,678	(251,995)	5,919

The restricted funds represent grants and donations received for specific purposes within the Notre Dame Refugee Centre. The purposes for which the funds have been received are described in the above table.

Notes to the accounts 31 August 2024

14 Designated funds

The following designated fund has been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2023 £	Increased (released) £	At 31 August 2024 £
Tangible fixed assets fund	129,830	(7,280)	122,550
	<u>129,830</u>	<u>(7,280)</u>	<u>122,550</u>

This fund was created in 2021 to represent the carrying value of the capitalised office refurbishment costs, in recognition of the fact that this tangible fixed asset does not represent free funds available to be used to carry out the charitable activities of the charity.

15 Related party transactions

Notre Dame Refugee Centre is connected to Notre Dame de France – Society of Mary (Charity Registration Number: 1177995) by virtue of the fact that they have a number of trustees in common. Notre Dame de France – Society of Mary provides an element of administrative support to the Refugee Centre and bears its accommodation expenses. During the year a gift-in-kind has been recognised within income and expenditure for £79,000 (2023 - £70,000) in respect of this support. In addition, Notre Dame de France – Society of Mary made a general grant of £11,000 (2023 - £11,000) to the Refugee Centre.

The total value of donations made by trustees of the charity during the year was £1,000 (2023 - £1,110).

16 Lease commitments

At 31 August 2024 the charity had total future commitments under non-cancellable operating leases due as follows:

	2024 £	2023 £
Office equipment		
Within one year	864	864
Within two to five years	216	1,080
	<u>1,080</u>	<u>1,944</u>

NOTRE DAME REFUGEE CENTRE

England & Wales - Charity number 1177990

Accounts

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2023

Charity Registration Number
1177990

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Father Hubert Bonnet-Eymard Father John Hannan (resigned 19 July 2023) Father Desmond Hanrahan Barbara Kentish Elizabeth Millar Bishop Alan Stephen Williams Etienne Rougier (resigned 19 July 2023) John Walsh (resigned 19 July 2023) Father Thomas Martin McAnaney (appointed 29 September 2023) Elodie Brian (appointed 29 September 2023)
Director	Shaku Williams (left 3 June 2023) Christina Ball (commenced 3 July 2023)
Trust Secretary	Philippine de Beauregard (resigned 29 September 2023) Anne-Lise Gaillac Dieu (appointed 29 September 2023)
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Telephone	020 7440 2668
Website	www.notredamerc.org.uk
Charity registration number	1177990
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ

Trustees' report 31 August 2023

The trustees present their statutory report together with the accounts of the Notre Dame Refugee Centre ('NDRC' or 'the Charity') for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 18 to 20 and comply with the Charity's trust deed, applicable laws and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The trustees applied the income of the Charity in furthering the following objectives:

- ◆ Advancing education and relieving financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of legal and other advice.
- ◆ Relieving financial hardship amongst those granted refugee status and their dependants living (temporarily or permanently) in the United Kingdom.
- ◆ Preserving and protecting the physical and mental health of those granted refugee status and their dependants.
- ◆ Advancing the education and training of those granted refugee status and their dependants in need thereof to advance them in life and assist them to adapt within a new community.
- ◆ Advancing the education of the public in general about issues relating to refugees and those seeking asylum.
- ◆ Relieving financial hardship by the provision of free legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice.
- ◆ Providing general education including language skills to enable access to the wider community.

ACTIVITIES

Activities carried out in furtherance of the Charity's mission and objectives included:

- ◆ Providing an advice service on asylum and immigration matters, housing, benefits and debt regulated by the Office of the Immigration Services Commissioner (OISC Levels 1, 2 and 3) and accredited by AQS (Advice Quality Standard).
- ◆ Working in partnership with Women for Refugee Women, providing outreach advice services.
- ◆ Assisting destitute service users to make the necessary applications and appeals, including people whose first language is not English.
- ◆ Providing weekly basic literacy and English lessons.
- ◆ Providing a counselling service and art therapy groups (until March 2023).

OBJECTIVES AND ACTIVITIES (continued)

ACTIVITIES (continued)

- ◆ Running a twice-weekly drop-in and café, with activities such as theatre workshops, excursions to places of interest and cultural celebrations.
- ◆ The provision of good quality donated clothing and occasional foodbank items, toiletries and other goods.
- ◆ Offering general advice and support on a range of issues, including help to register with a GP and other health services, liaison with local authorities, signposting to other relevant agencies.
- ◆ Offering a range of volunteering opportunities within the organisation.
- ◆ Distributing small hardship payments, to assist those who are destitute with travel costs, essential items, fares to interviews etc.
- ◆ Providing advice and guidance to people granted refugee or other immigration status to assist them through the transition period into mainstream provision of welfare, employment and housing, after a difficult period in their lives.
- ◆ Referring asylum seekers and refugees to specialised Immigration and Housing solicitors, and specialised organisations where individuals can obtain qualified legal advice and further representation.
- ◆ Helping with Appeals for people whose rights have been denied or whose needs merit further consideration.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit. The aims of the Charity and the activities that it provides are demonstrably of public benefit, as Notre Dame Refugee Centre helps and supports one of the most vulnerable groups of people in our society, namely asylum seekers and refugees. Alleviating the poverty, distress and vulnerability of the poorest members of our society is undoubtedly of benefit to society as a whole, reducing risks to public health, of criminal behaviour and other social ills. The dissemination of basic information about the conditions of life our visitors experience assists society to respond more appropriately to the needs of this group of people. To this end, we collaborate with other organisations and agencies with similar aims and make ourselves available to brief interested parties.

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

The year 2022-23 saw some operational changes implemented at Notre Dame Refugee Centre. Early in the year, the Charity had faced the prospect of a financial deficit, and as a result, the Board commissioned a review, with the help of an external consultant, to examine whether the current services were those most needed by our beneficiaries, changes in the external environment, and the Charity's leadership and staffing structure.

The review recommended that the focus of the Charity's activities should remain on immigration advice and add-on services such as the drop-in and English lessons, and to cease the counselling services as it was felt there were other charities better placed to offer such specialist therapeutic support to refugees and asylum seekers. There was a change in the focus of the director's role, with a new director of operations and fundraising appointed in July 2023. Also, two support posts were amalgamated into one new role of support services coordinator.

THE POLITICAL SITUATION

Long delays in the asylum system continued throughout the year, particularly in organising asylum substantive interviews. As a result, many asylum seekers are waiting more than twelve months for a decision, meaning the employment concession is being widely taken up. The employment concession, unhelpfully, only allows asylum seekers to take up jobs on the employment shortage list. These are mostly highly skilled professional positions meaning most asylum seekers do not qualify. However, due to the chronic shortage of care workers (many care workers left the UK after Brexit) this employment category has now been added to the list.

There is still no legal agreement to replace the Dublin III Convention, therefore the government is unable to return asylum seekers to safe EU countries. The Rwanda agreement was declared unlawful on 15 November 2023 by the Supreme Court, although the government is still determined to press ahead with this controversial policy.

Our advisers are acutely aware that there continues to be a severe shortage of good legally aided asylum representatives. Those lucky enough to find one say they often feel neglected by their solicitors and confused by the asylum process.

Immigration application fees were increased in October 2023. UK fees were already among the highest in the world. Fortunately, Article 8 ECHR – Private/Family Life applications which make up the majority of NDRC's casework, was frozen and fee waivers are still available for those who cannot pay.

ACHIEVEMENTS

Advice service

The Immigration Advice Service has continued to offer free advice through the telephone advice line (three sessions each week), with face-to-face appointments and casework at our offices. The service is regulated by Office of the Immigration Services Commissioner with advisers qualified at OISC Levels 1, 2 and 3.

1,022 individuals contacted Notre Dame Refugee Centre to seek help. Immigration advisers case-worked 466 separate matters, with 763 dealt with at enquiry level.

ACHIEVEMENTS AND PERFORMANCE (continued)

ACHIEVEMENTS (continued)

Advice service (continued)

Case matters undertaken include:

- Family Reunification for families of refugees in the UK.
- Refugee settlement applications.
- Human Rights Applications (Article 8 ECHR) for undocumented migrants.
- Fee waiver applications when an application is chargeable to the Home Office.
- Immigration Appeals at the First-tier Tribunal.
- Asylum Support request for accommodation and subsistence for destitute asylum seekers.
- Child registration to become a British citizen when the family is undocumented.

Those we represent are either destitute, on a low income, or receiving assistance through the welfare benefits system. Many clients are also undocumented meaning they have no entitlement to statutory assistance (No Recourse to Public Funds) and are not permitted to work.

Fee Waivers

Most in-country immigration applications are chargeable by the Home Office. The current fees for an in-country human rights application costs £1,048 plus £1,560 for the Immigration Health Surcharge. There is a fee waiver option for those who cannot pay. For 2022-23, 58 fee waivers were requested with 44 granted as at the end of August 2023, allowing us to proceed to lodge an application without our client having to bear any costs.

Family Reunion

This is the process to reunite family members of a refugee in the UK. Throughout this financial year, we have successfully reunited 10 families.

Refugee Settlement

We have assisted 82 refugee clients to apply for Indefinite leave (permanent residence) and have so far received 75 successful outcomes. Indefinite leave to remain is a requirement to becoming eligible to apply for British citizenship. Refugee settlement was requested for 56 clients with 47 obtained.

Asylum Support, Welfare Benefits and Housing

The demand for housing and welfare support remains high, and we prioritise refugees, asylum seekers and those with limited leave. We continue to submit requests for asylum support from the Home Office, and to liaise on behalf of applicants with Migrant Help - the Advice, Issue Reporting and Eligibility (AIRE) provider appointed by the Home Office.

Those who are granted refugee status and were previously housed by the Home Office are usually evicted 28 days after being granted status, or 21 days in the case of those whose support is ending because of a failed asylum application. Financial support also ends at this time and it is vital that accommodation and benefits are applied for as soon as possible. We assist clients throughout this transition process.

ACHIEVEMENTS AND PERFORMANCE (continued)

ACHIEVEMENTS (continued)

Asylum Support, Welfare Benefits and Housing (continued)

Those who are granted limited leave under their Article 8 rights (family and private life) ordinarily have the condition of No Recourse to Public Funds (NRPF) attached. We support the most vulnerable clients in submitting applications to request a change of condition, so they do not become homeless and/or destitute owing to their inability to access welfare and social housing.

Partnership with Women for Refugee Women

We have continued our collaboration with Women for Refugee Women (WRW) which was first established in 2015. We employ two part-time female staff for a total of five days every week to provide an outreach advice service to the vulnerable women in the WRW network. Over the year, these advice workers supported 139 refugee and asylum-seeking women.

Support services

The twice-weekly drop-in has continued over the year, with numbers accessing the service being variable on a week-by-week basis. As a result of the expansion of the advice line during the pandemic fewer people now attend the twice-weekly drop-in hoping to receive immigration advice on the spot, although they do still attend for the general support and advice that is provided by volunteers. There were 1,911 separate visits to the drop-in over the year.

The donated clothes store is well-used and appreciated by our visitors, as are the donated (new) toiletry and foodbank items when these are in stock.

English classes

English is taught by volunteer qualified ESOL tutors, with nine classes each week at levels from complete beginners to advanced and small literacy classes. Between six and twelve students attend each on-site class, with smaller numbers (two to three) continuing to participate in the on-line classes, that had been introduced during the pandemic, where learners remained unable to come to the Centre (due to family commitments or their distance from the Centre).

Counselling service and art therapy

The 1 to 1 counselling service and art therapy ended in March 2023, as the trustees decided to concentrate the charity's resources on the specialist immigration advice service, along with the support services such as general advice and English lessons. Clients with mental health needs are now signposted or referred to alternative professional therapeutic services where they are available.

Hardship fund

We have been fortunate to receive specific funding to support our destitute clients with small grants to purchase essential household items or food, help with fares to attend English lessons at the Centre or other travel costs, such as to Home Office appointments.

VOLUNTEERS

Over the year, we have benefited from the support of more than 40 volunteers in various capacities including English tutors, general advice, serving teas and preparing hot meals for our drop-in visitors. The tremendous commitment and dedication of these volunteers from all walks of life means that we can continue to offer a warm welcome, alongside those services which are so valued by our visitors.

FINANCIAL REVIEW

Results for the year

The results for the year are shown on page 16. Total income for the year was £415,663 (2022 - £379,521). The principal funding sources continue to be grants from trusts and foundations £260,143 (2022 - £289,873), donations in kind of accommodation and administrative support £70,000 (2022 - £69,700) and monetary donations £84,525 (2022 - £19,929). Donations for charitable activities include one donation of £40,000 and so have increased by £64,596 (2022 - £4,942).

Grant income from trusts and foundations decreased by £29,730 to £260,143 (2022 - £289,873) in the financial year from trusts and foundations. 2022 included a final £698 from the Coronavirus Job Retention Scheme. Currently, grant funding of £309,402 has been secured for staff costs for the next 3 years (£159,581 in 2023/24, £109,926 in 2024/25 and £39,895 in 2025/26).

Total expenditure amounted to £399,780 (2022 - £384,252). The main expenditure lines in the year were the staff costs of the three full-time and four (reduced from five) part-time staff to enable clients to access our services, charges associated with practical assistance to destitute service users, such as counselling (until April 2023) and bus fares to attend classes at the Centre, and the costs of running the twice-weekly drop-in service. The immigration advice line is operated for 9 hours each week with necessary in person appointments available throughout the week. In 2023 there were also costs incurred relating to the review and restructuring of the staffing and services provided by the charity.

Net income was therefore £15,883 (2022 - £4,731 net expenditure).

Reserves policy and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in fixed assets, designated for, or restricted to, specific purposes or otherwise committed. The trustees consider that ideally, given the nature of the Charity's work, the level of free reserves should be a minimum of three month's average unrestricted expenditure at any one time. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

As at 31 August 2023, the Charity held total funds of £207,583 (2022 - £191,700). Monies restricted for specific purposes stood at £6,236 at 31 August 2023 (2022 - £3,505). In 2021 the trustees set up a designated fund within unrestricted funds equal to the book value of the capitalised office refurbishment costs, in recognition of the fact that this is not a liquid asset. The free reserves at 31 August 2023 representing the remainder of the charitable funds stood at £71,517 (2022 - £51,085). The trustees were satisfied that the reserves at year end were in line with reserves policy.

PLANS FOR THE FUTURE

Over the coming months, the trustees and staff at Notre Dame Refugee Centre are looking towards developing a longer-term strategy to ensure that the organisation is sustainable and cost-effective, while continuing to meet the needs of those who are most vulnerable and in need of advice and support.

PLANS FOR THE FUTURE (continued)

Immediate plans are to continue to offer the regulated Immigration Advice, the partnership with Women for Refugee Women, maintain our accreditations with OISC and AQS, and to further develop the drop-in, English classes and associated support services.

We are also hoping to encourage greater involvement of our clients and ex-clients through their participation in both developing and running our services, using their valuable lived experience and knowledge to help steer the charity. Alongside this, we want to offer a greater variety of volunteering opportunities within the Centre.

A review of our fundraising and communications will take place next year, and plans drawn up with the aim of diversifying our income sources and raising awareness of our work.

ACKNOWLEDGEMENTS AND THANKS

Supporters and donors

The trustees would like to extend their gratitude to and acknowledge all our supporters and donors who have contributed over the year. These include all our regular donors and those who have made a single donation, as well as people and organisations who have donated clothing and other provisions. This support ensures that we can continue to offer our services to those most in need.

Charitable trusts and foundations

Thank you to those charitable trusts and other funders who have supported Notre Dame Refugee Centre over the year:

- Trust for London
- Lloyds Bank Foundation
- Women for Refugee Women
- Porticus UK
- St. John Southworth
- Garfield Weston
- City Bridge Trust
- Notre Dame de France – Society of Mary
- The Marist Community at Notre Dame de France
- London Churches Refugee Fund
- London Community Foundation
- Charles Plater Trust
- London Catalyst Samaritan Fund
- Advice UK Cornerstone Project

In addition, we thank the many corporate supporters, community groups, schools and churches who have generously given gifts and time.

The board of trustees also thank every volunteer who has been part of the work of the Refugee Centre over the year, whose contribution makes an enormous difference and is a lifeline for our destitute and vulnerable visitors.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The following are the main risks to which the Charity is exposed:

Financial: insufficient funding obtained to continue the Charity's operations. Mitigation: annual budget presented to trustees in advance of new financial year indicating secured and unsecured income; fundraising plans developed and monitored; financial controls in place.

Professional Compliance: OISC registration and/or AQS accreditation discontinued. Mitigation: advice workers monitored for CPD compliance; annual OISC re-registration forms processed.

Infrastructure: Notre Dame de France unable to house the charity. Mitigation: good relations maintained between both charities.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

NDRC welcomes all asylum seekers and refugees, regardless of age, gender, ethnic origin, faith or sexual orientation. Its aim is to ensure that they have suitable accommodation, sufficient food and resources to live with dignity and build new lives in the UK.

NDRC is the only bi-lingual (French/English) refugee service in central London. Visitors come from all over London, many without a fixed address.

Organisation and management

The trustees are ultimately responsible for the operation of the charity. The trustees are appointed in accordance with the provisions of the memorandum and articles. Strategic decisions, along with policy, are made by trustees with input from the director and the trust secretary. The charity is run on a limited budget, at 31 August 2023 there were three full-time paid staff (two advice workers and support services coordinator), four part-time paid staff (director, two advice workers, cleaner), and around forty volunteers.

Trustees in office at any time between 1 September 2022 and the date this report was signed are listed below.

Remuneration of key management personnel

The trustees consider that they alone comprise the key management of the Charity in charge of directing and controlling the Charity and making all key decisions. None of the trustees are remunerated for their services to the Charity.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Trustees

The following trustees were in office and served between 1 September 2022 and up to the date of approval of this report, except where shown.

Trustee	Appointed/resigned
Father Hubert Bonnet-Eymard	
Father John Hannan	Resigned 19 July 2023
Father Desmond Hanrahan	
Barbara Kentish	
Elizabeth Millar	
Etienne Rougier	Resigned 19 July 2023
John Walsh	Resigned 19 July 2023
Bishop Alan Stephen Williams	
Father Thomas Martin McAnaney	Appointed 29 September 2023
Elodie Brian	Appointed 29 September 2023

Recruitment and induction

Under the memorandum and articles, recruitment is a matter for the trustee body as a whole. Trustees are recruited through an open process which includes a skills need analysis; shortlisting against identified criteria; and an interview.

All trustees are offered an induction, which includes the opportunity to meet key staff and advisers.

The Chair of Trustees and all other trustees are issued with role descriptions and a declaration of interests policy is in place.

Trustees are required to review their own performance annually in consultation with the Chair, and have examined major areas of responsibility, including investments and reserves, and risk. Appropriate professional advisors have been appointed.

Trustees bring their own particular skill sets to the Charity, but there are also generic skills which they need to perform their duties. Trustees need to be aware of such diverse issues as employment law, investment and risk management, property law and management. Trustees are recruited against a template of the existing skills and experience in the trustee body so that particular skill areas can be filled or strengthened. However, skills can also be developed through both information and training.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102).
- ◆ make judgements and estimates that are reasonable and prudent.
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

Barbara Kentish

Trustee

Approved by the trustees on:

1st March 2024

Independent auditor's report to the trustees of Notre Dame Refugee Centre

Opinion

We have audited the accounts of Notre Dame Refugee Centre (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

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

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

Auditor's responsibilities for the audit of the accounts (continued)

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

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

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

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the property valuations were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the accounts (continued)

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

5 March 2024

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	31 August 2023 £	Unrestricted funds £	Restricted funds £	31 August 2022 £
Income from:							
Donations, grants and legacies	1	152,107	2,418	154,525	89,129	500	89,629
Charitable activities	2	16,880	243,263	260,143	66,698	223,175	289,873
Interest receivable		995	—	995	19	—	19
Total income		169,982	245,681	415,663	155,846	223,675	379,521
Expenditure on:							
Charitable activities	3	156,830	242,950	399,780	158,341	225,911	384,252
Total expenditure		156,830	242,950	399,780	158,341	225,911	384,252
Net movement in funds	5	13,152	2,731	15,883	(2,495)	(2,236)	(4,731)
Reconciliation of funds							
Fund balances brought forward							
at 1 September 2022		188,195	3,505	191,700	190,690	5,741	196,431
Fund balances carried forward							
at 31 August 2023		201,347	6,236	207,583	188,195	3,505	191,700

All recognised gains and losses are included in the above statement of financial activities.

Balance sheet 31 August 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	9	<u>129,830</u>		137,110	
			129,830		137,110
Current assets					
Debtors	10	14,466		8,886	
Cash at bank and in hand		<u>101,668</u>		<u>56,807</u>	
		116,134		65,693	
Liabilities					
Creditors: amounts falling due within one year	11	<u>(38,381)</u>		<u>(11,103)</u>	
Net current assets			77,753		54,590
Total net assets			<u>207,583</u>		<u>191,700</u>
The funds of the charity:					
Funds and reserves					
Restricted funds	13		6,236		3,505
Unrestricted funds					
. Designated funds	14		129,830		137,110
. General funds			<u>71,517</u>		<u>51,085</u>
			<u>207,583</u>		<u>191,700</u>

Approved by the trustees
and signed on their behalf by:

Barbara Kentish

Trustee

Approved on: *1st March 2024*

Principal accounting policies 31 August 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2023 with comparative information provided for the year to 31 August 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The trustees have decided to capitalise the costs of refurbishing the offices even though the charity has a tenancy at will agreement rather than a formal lease. The building is owned by Notre Dame de France – Society of Mary and due to the strong links between the two charities and support provided (explained further in note 15) there is no intention for NDRC to leave these premises in the foreseeable future.

No other significant accounting estimates or judgements were required to prepare the accounts.

Assessment of going concern

The trustees of the charity have concluded that any uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern can be overcome. The trustees are of the opinion that the charity will continue to have sufficient resources to meet its liabilities as they fall due. In making this assessment the trustees have considered ongoing challenges relating to securing multi-year institutional grants and the impact of COVID-19, monitoring expenditure and directing it towards the changing needs of the charity's clients, as well as regularly seeking new grant funding opportunities.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income recognition (continued)

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of grants or donations pledged but not received, the amount is accrued for where the receipt is considered probable. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the statement of financial activities in the relevant period. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donations in kind

The charity currently does not have to pay any accommodation costs for its premises and receives administrative support for which it is not charged. It has been decided that the accounts should reflect a reasonable calculation of these charges and corresponding income in the form of donations in kind should be included to reflect the costs the charity would have to bear if it no longer had this support.

When the charity receives donated equipment that is also reflected in the accounts as a cost and corresponding income.

Expenditure recognition

All expenditure is accounted for on an accruals basis and stated inclusive of irrecoverable VAT.

Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Fund structure

Restricted funds comprise monies raised for a specific purpose, or donations subject to donor-imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds equal in value to the net book value of the tangible fixed assets, to recognise that these funds are not available to use on the charity's activities.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Tangible fixed assets

The offices of NDRC were redesigned and refurbished during 2021 to make a working space that is both suitable for staff to meet and discuss confidential issues with clients and also a safe environment with enhanced ventilation, lighting and temperature control. The costs of these works have been capitalised and are being depreciated over a period of 20 years.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is considered a small charity and is therefore exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

Notes to the accounts 31 August 2023

1 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations				
. Donations	82,107	2,418	84,525	19,929
. Donations in kind	70,000	—	70,000	69,700
2023 Total funds	152,107	2,418	154,525	89,629

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Donations</i>			
<i>. Donations</i>	<i>19,429</i>	<i>500</i>	<i>19,929</i>
<i>. Donations in kind</i>	<i>69,700</i>	<i>—</i>	<i>69,700</i>
<i>2022 Total funds</i>	<i>89,129</i>	<i>500</i>	<i>89,629</i>

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants				
. Trust for London	—	48,000	48,000	48,750
. Lloyds Bank Foundation	2,250	33,333	35,583	34,000
. Porticus Benevolent Fund Trust	—	20,000	20,000	36,466
. Notre Dame de France - Society of Mary	11,000	—	11,000	11,000
. Women for Refugee Women	—	69,005	69,005	63,794
. St. John Southworth	—	10,000	10,000	10,000
. City Bridge Trust	—	32,925	32,925	—
. Garfield Weston	—	15,000	15,000	—
. The London Community Foundation	—	10,000	10,000	—
. Charles Plater Trust	—	25,000	25,000	—
. London Churches Refugee Fund	—	1,850	1,850	2,500
. Communauté Notre Dame	—	3,000	3,000	5,000
. Advice UK	3,630	440	4,070	1,120
. AB Charitable Trust	—	—	—	30,000
. Cardinal's Appeal	—	—	—	3,360
. French Huguenot Church of London	—	—	—	11,000
. Coronavirus Job Retention Scheme	—	—	—	698
. London Catalyst	—	—	—	1,750
	16,880	268,553	285,433	259,438
Deferred income brought forward	—	7,139	7,139	37,574
Deferred income carried forward	—	(32,429)	(32,429)	(7,139)
2023 Total funds	16,880	243,263	260,143	289,873

Notes to the accounts 31 August 2023

2 Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total 2022 £
<i>Grants</i>			
. Trust for London	—	48,750	48,750
. Lloyds Bank Foundation	—	34,000	34,000
. Porticus Benevolent Fund Trust	—	36,466	36,466
. Notre Dame de France - Society of Mary	11,000	—	11,000
. Women for Refugee Women	—	63,794	63,794
. St. John Southworth	—	10,000	10,000
. City Bridge Trust	—	—	—
. Garfield Weston	—	—	—
. The London Community Foundation	—	—	—
. Charles Plater Trust	—	—	—
. London Churches Refugee Fund	—	2,500	2,500
. Communauté Notre Dame	5,000	—	5,000
. Advice UK	—	1,120	1,120
. AB Charitable Trust	30,000	—	30,000
. Cardinal's Appeal	—	3,360	3,360
. French Huguenot Church of London	5,000	6,000	11,000
. Coronavirus Job Retention Scheme	698	—	698
. London Catalyst	—	1,750	1,750
	<u>51,698</u>	<u>207,740</u>	<u>259,438</u>
<i>Deferred income brought forward</i>	15,000	22,574	37,574
<i>Deferred income carried forward</i>	—	(7,139)	(7,139)
<i>2022 Total funds</i>	<u>66,698</u>	<u>223,175</u>	<u>289,873</u>

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Staff costs	45,172	220,267	265,439	254,601
Administrative costs	15,000	—	15,000	14,700
Client counselling and advice services	6,770	5,600	12,370	17,020
Client services	1,778	4,329	6,107	2,634
Relief grants	—	724	724	2,686
Accommodation	55,000	—	55,000	55,000
Premises and maintenance	7,570	—	7,570	7,878
Fundraising and publicity	—	—	—	198
Telephone	678	2,668	3,346	3,232
Other costs	22,102	9,362	31,464	23,663
Governance costs (note 4)	2,760	—	2,760	2,640
2023 Total funds	<u>156,830</u>	<u>242,950</u>	<u>399,780</u>	<u>384,252</u>

3 Expenditure on charitable activities (continued)

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2022</i> £
<i>Staff costs</i>	47,399	207,202	254,601
<i>Administrative costs</i>	14,700	—	14,700
<i>Client counselling and advice services</i>	6,982	10,038	17,020
<i>Client services</i>	1,134	1,500	2,634
<i>Relief grants</i>	—	2,686	2,686
<i>Accommodation</i>	55,000	—	55,000
<i>Premises and maintenance</i>	7,878	—	7,878
<i>Fundraising and publicity</i>	198	—	198
<i>Telephone</i>	3,099	133	3,232
<i>Other costs</i>	19,311	4,352	23,663
<i>Governance costs (note 4)</i>	2,640	—	2,640
2022 Total funds	158,341	225,911	384,252

4 Governance costs

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	Total 2023 £	<i>Total 2022</i> £
<i>Legal and audit costs</i>	2,760	—	2,760	2,640
2023 Total funds	2,760	—	2,760	2,640

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2022</i> £
<i>Legal and audit costs</i>	2,640	—	2,640
2022 Total funds	2,640	—	2,640

5 Net movement in funds for the year is stated after charging:

	2023 £	2022 £
<i>Staff costs (note 6)</i>	265,439	254,601
<i>Auditor's remuneration including VAT</i>		
. Audit services	2,760	2,640
<i>Operating lease rentals</i>	1,038	749

6 Staff costs

	2023 £	2022 £
<i>Wages and salaries</i>	231,650	220,441
<i>Social security costs</i>	20,876	20,724
<i>Pension costs</i>	12,913	13,436
	265,439	254,601

Notes to the accounts 31 August 2023

6 Staff costs (continued)

No employee earned more than £60,000 per annum in the year under review (2022 - none).

The number of employees on an average and a full-time equivalent basis was:

	Number 2023	FTE 2023	Number 2022	FTE 2022
Refugee Centre	7	6	8	6

7 Remuneration of key management personnel

The trustees of the charity, who are the charity's key management personnel, received no remuneration in connection with their duties during the year (2022 - £nil).

No out of pocket expenses were reimbursed to trustees during the year (2022 - £nil).

8 Taxation

Notre Dame Refugee Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Tangible assets

	Office refurbishment £	Total £
Cost		
At 1 September 2022 and at 31 August 2023	145,603	145,603
Depreciation		
At 1 September 2022	8,493	8,493
Charge for the year	7,280	7,280
At 31 August 2023	15,773	15,773
Net book values		
At 31 August 2023	129,830	129,830
At 31 August 2022	137,110	137,110

10 Debtors

	2023 £	2022 £
Prepayments and accrued income	13,340	8,147
Other debtors	1,126	739
	14,466	8,886

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	5,717	3,464
Other creditors	235	500
Deferred income	32,429	7,139
	38,381	11,103

12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	31 August 2023 £	31 August 2022 £
	Designated funds £	General funds £			
Fund balances at 31 August 2023 are represented by:					
Fixed assets	129,830	—	—	129,830	137,110
Current assets	—	109,898	6,236	116,134	65,693
Current liabilities	—	(38,381)	—	(38,381)	(11,103)
Total net assets	129,830	71,517	6,236	207,583	191,700

	Unrestricted funds			31 August 2022 £
	Designated funds £	General funds £	Restricted funds £	
<i>Fund balances at 31 August 2022 are represented by:</i>				
<i>Fixed assets</i>		137,110	—	137,110
<i>Current assets</i>		—	62,188	65,693
<i>Current liabilities</i>		—	(11,103)	(11,103)
<i>Total net assets</i>		137,110	51,085	191,700

13 Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Staff costs	—	220,267	(220,267)	—
Client counselling and advice services	—	5,600	(5,600)	—
Client services	737	5,587	(4,329)	1,995
Relief grants	2,768	1,400	(724)	3,444
Other project expenditure and overheads	—	12,827	(12,030)	797
	3,505	245,681	(242,950)	6,236

13 Restricted funds (continued)

The restricted funds represent grants and donations received for specific purposes within the Notre Dame Refugee Centre. The purposes for which the funds have been received are described in the above table.

14 Designated funds

The following designated fund has been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2022 £	Increased (released) £	At 31 August 2023 £
Tangible fixed assets fund	137,110	(7,280)	129,830
	<u>137,110</u>	<u>(7,280)</u>	<u>129,830</u>

This fund was created in 2021 to equal the carrying value of the capitalised office refurbishment costs, in recognition of the fact that this tangible fixed asset does not represent free funds available to be used to carry out the charitable activities of the charity.

15 Related party transactions

Notre Dame Refugee Centre is connected to Notre Dame de France – Society of Mary (Charity Registration Number: 1177995) by virtue of the fact that they have a number of trustees in common. Notre Dame de France – Society of Mary provides an element of administrative support to the Refugee Centre and bears its accommodation expenses. As described in the accounting policies, the accounts reflect a reasonable calculation of these charges and corresponding income. During the year a gift-in-kind has been recognised within income and expenditure for £70,000 (2022 - £69,700) in respect of this support. In addition, Notre Dame de France – Society of Mary made a general grant of £11,000 (2022 - £11,000) to the Refugee Centre.

The total value of donations made by trustees of the charity during the year was £1,110 (2022 - £549).

16 Lease commitments

At 31 August 2023 the charity had total future commitments under non-cancellable operating leases due as follows:

	2023 £	2022 £
Office equipment		
Within one year	864	—
Within two to five years	1,080	—
	<u>1,944</u>	<u>—</u>

NOTRE DAME REFUGEE CENTRE

England & Wales - Charity number 1177990

Accounts

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2022

Charity Registration Number
1177990

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Father Hubert Bonnet-Eymard Rev. John Hannan Rev. Desmond Hanrahan Barbara Kentish Elizabeth Millar Etienne Rougier John Walsh Bishop Alan Stephen Williams
Director	Shakuntala Williams
Trust Secretary	Philippine de Beauregard
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Telephone	020 7440 2668
Facsimile	020 7437 3848
Website	www.notredamerc.org.uk
Charity registration number	1177990
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ

Trustees' report 31 August 2022

The trustees present their statutory report together with the accounts of the Notre Dame Refugee Centre ('NDRC' or 'the Charity') for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 26 and comply with the Charity's trust deed, applicable laws and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The trustees applied the income of the Charity in furthering the following objectives and activities:

- ◆ **Advancing education and relieving financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of legal and other advice by:**
 - ◇ Providing an advice service on asylum and immigration matters, housing, benefits and debt (OISC levels 1, 2 and 3) with a legal quality mark.
 - ◇ Assisting destitute service users to make the necessary applications and appeals, particularly with people whose first language is not English.
 - ◇ Providing access to fully qualified and experienced advice workers, who have contacts locally and nationally, and who can help with access to other service providers; and are particularly active in assisting in the search for accommodation.
 - ◇ Providing weekly basic literacy ESOL classes. Learners are also offered one-to-one support where appropriate.

- ◆ **Relieving financial hardship amongst those granted refugee status and their dependants living (temporarily or permanently) in the United Kingdom by:**
 - ◇ Assisting service users to make relief grant applications for money to buy clothes, shoes, educational material and to contribute to household bills.
 - ◇ Providing clothing and certain household goods for people without visible means of support.
 - ◇ Providing travel assistance to people who have no means of support and would otherwise not be able to reach the Centre for appointments and classes.

OBJECTIVES AND ACTIVITIES (continued)

- ◆ **Preserving and protecting the physical and mental health of those granted refugee status and their dependants by:**
 - ◇ Providing regular counselling support.
 - ◇ Referring service users to networks of specialist mental health support services.
 - ◇ Providing help for people to find GPs and services to help them with long-term health issues.
 - ◇ Providing a telephone befriending service by Volunteers until March 2022 for clients facing isolation.

- ◆ **Advancing the education and training of those granted refugee status and their dependants in need thereof to advance them in life and assist them to adapt within a new community by:**
 - ◇ Providing advice and guidance to people granted refugee or other immigration status to assist them through the transition period into mainstream provision of welfare, employment and housing, after a difficult period in their lives.
 - ◇ Providing employment support to service users through the course of the job application process including assistance with writing CVs, tuition in English for interviews and other unfamiliar situations, job searches and help filling in job application forms.

- ◆ **Advancing the education of the public in general about issues relating to refugees and those seeking asylum by:**
 - ◇ Introducing the Francophone community in London to refugee and immigration issues faced in particular by people coming from Francophone parts of the world.
 - ◇ Assisting with and contributing to campaigning literature produced by other agencies with a view to informing people in the United Kingdom about the challenges faced by refugees and asylum seekers.
 - ◇ Cooperating with other organisations which publicise the challenges faced by refugees and asylum seekers.
 - ◇ Taking opportunities to brief religious, civil, educational, medical and other authorities on refugee and migrant problems and experiences.

OBJECTIVES AND ACTIVITIES (continued)

- ◆ **Relieving financial hardship by the provision of free legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice by:**
 - ◇ Referring asylum seekers and refugees to specialised Immigration and Housing solicitors, and specialised organisations where individuals can obtain qualified legal advice and further representation.
 - ◇ Helping with appeals for people whose rights have been denied or whose needs merit further consideration.
 - ◇ Providing access to a second-tier specialist support network and free training courses in subjects ranging from immigration to community law and housing.
- ◆ **Providing general education including language skills to enable access to the wider community by:**
 - ◇ Running English language classes or individual sessions using qualified ESOL teachers.

Other activities

- ◆ **Our support for vulnerable asylum seekers and refugees addresses a wide range of needs that they have helped to identify. This includes:**
 - ◇ Distribution of donated clothing.
 - ◇ Creative activities including art therapy sessions, which were online until April 2022 and in-person since then.
 - ◇ Regular recruitment of volunteers and providing appropriate training sessions for them.
 - ◇ Telephone befriending service to reduce isolation and encourage a sense of belonging. This service was stopped in March 2022, once the Centre had reopened, and clients were able to attend the twice-weekly Drop-In sessions in person.
 - ◇ User feedback by means of appropriate survey methods.

OBJECTIVES AND ACTIVITIES (continued)

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit. The aims of the Charity and the activities that it provides are demonstrably of public benefit, as Notre Dame Refugee Centre helps and supports one of the most vulnerable groups of people in our society, namely asylum seekers and refugees. Alleviating the poverty, distress and vulnerability of the poorest members of our society is undoubtedly of benefit to society as a whole, reducing risks to public health, of criminal behaviour and other social ills. The dissemination of basic information about the conditions of life our visitors experience assists society to respond more appropriately to the needs of this group of people. To this end, we collaborate with other organisations and agencies with similar aims and make ourselves available to brief interested parties.

ACHIEVEMENTS AND PERFORMANCE

Overview

The financial year 2021-2022 has been a year of transition: in the first part of the year services were still being affected by COVID-19 pandemic restrictions and were delivered remotely online and through the increased telephone advice line operating 3 hours per day, 3 days per week, then once restrictions were lifted in the second part of the year we were delighted to re-open our Drop-In services and have seen the reduced attendance gradually increasing.

We are equally pleased that the refurbished offices provide the privacy and confidentiality needed for advice sessions for clients and it is very satisfying to see the operation of the services, which now incorporate the changes which were made to adapt during the pandemic. These have removed the strains and stress on staff and volunteers, which in turn is creating a more harmonious environment for clients and visitors.

Our visitors report that the COVID-19 pandemic was a very difficult period for them, with delayed decisions on their asylum claims, overdue tribunal hearing dates and the possible impact of new legislations causing them anxiety, leading to mental and physical health problems.

We are thankful to all our funders, donors and supporters for enabling the provision of NDRC's services and support, which have been a lifeline for many of our destitute and vulnerable visitors.

Advice service

The majority of new clients come through the telephone advice line. The lines are open nine hours in total, spread out over three days each week. This is still an opportunity for clients or referral agencies to make direct contact with an adviser who will then take the appropriate decision to take on the case or refer elsewhere.

Case matters undertaken:

- Family reunification for families of refugees in the UK
- Refugee settlement applications
- Human rights applications under Article 8 ECHR for undocumented migrants
- Fee waiver applications when an application is chargeable to the Home Office

ACHIEVEMENTS AND PERFORMANCE (continued)

Advice service (continued)

- Immigration appeals at the First-tier Tribunal
- EU Settlement Scheme for non-EU family members
- Asylum support request for accommodation and subsistence for destitute asylum seekers
- Child registration to become a British citizen when the family is undocumented

All those we represent are either destitute, on a low income or receiving assistance through the welfare benefits system. Many clients are also undocumented, meaning they have no entitlement to any statutory assistance and no permission to work. Our focus is to try and improve their immigration status, which hopefully leads to a more dignified way of life, thus having a positive effect on their wellbeing and mental health. We work closely with Project 17, a charity assisting single parents who are destitute, undocumented and excluded from statutory assistance. By lodging an immigration application, a local authority (through Social Services) will be obliged to provide a duty of care to prevent a child becoming street homeless. Project 17 refers clients to us to lodge the immigration application.

Most in-country immigration applications are chargeable to the Home Office. The current fees for an in-country human rights application costs £1,048, plus £1,560 for the Immigration Health Surcharge. Thankfully, there is a fee waiver option for those who cannot pay. To date we have successfully received 69 fee waivers, allowing us to proceed to lodge an application without the client having to bear any costs.

During this year we submitted 213 human rights applications and have so far received 149 positive outcomes.

- **Family Reunion**
This is the process to reunite family members of a refugee in the UK. So far, throughout this year financial year, we have successfully reunited 10 families. There are still 13 pending applications which we hope will be successful. If refused, we would seek to challenge the decision through an immigration appeal.
- **Refugee Settlement**
We have assisted 50 refugee clients to apply for indefinite leave to remain (permanent residence) and have so far received 44 successful outcomes. Indefinite leave to remain is a requirement to becoming eligible to apply for British citizenship.
- **Asylum Support, Welfare Benefits and Housing**
The demand for housing and welfare support remains strong, and we prioritise refugees, asylum seekers and those with limited leave to remain. We continue to submit requests for asylum support from the Home Office, and to liaise on behalf of applicants with Migrant Help, who are the Advice, Issue Reporting and Eligibility (AIRE) provider appointed by the Home Office.

Those who are granted refugee status and were previously housed by the Home Office are usually evicted 28 days after being granted that status, or 21 days in the case of those whose support is ending as a result of a failed asylum application. Financial support also ends at this

Trustees' report 31 August 2022

time and therefore it is vital that accommodation and benefits are applied for as soon as possible. We assist clients throughout this transition process.

Those who are granted limited leave to remain under their Article 8 rights (family and private life) ordinarily have the condition of no access to public funds (NRPF) attached. We support the most vulnerable clients in submitting applications to the Home Office for the change of the client's condition, so they do not become homeless and/or destitute owing to their inability to access welfare and social housing.

The table below demonstrates the case type and numbers dealt with over the relevant period. Immigration issues, being the bulk of case matters, reflect the high positive outcomes.

These achievements are results of the dedicated OISC qualified advisors' team lead by our senior immigration officer.

ACHIEVEMENTS AND PERFORMANCE (continued)

Advice service (continued)

Case outcomes	2020-21	2021-22
Leave to Remain (further/indefinite) requested	125	213
Leave to Remain (further/indefinite) obtained	120	149
Immigration Leave to remain obtained through appeal		1
Convention Travel documents requested	22	30
Convention Travel documents obtained	17	27
Naturalisation initiated	18	14
Naturalisation obtained	14	8
Family Reunion requested	10	23
Family Reunion obtained	10	10
Other Advice Work outcomes (<i>commenced recording in 2021-22</i>):		2021-22
Asylum Support: Section 4 Support requested		5
Asylum Support: Section 4 Support obtained		5
Asylum Support: Section 95 Support requested		6
Asylum Support: Section 4 Support obtained		2
Immigration Detention Support (letter/visit) provided		1
Immigration Deportation prevented/delayed		1
Immigration: Refugee settlement requested		50
Immigration: Refugee settlement obtained		44
Immigration: registration as a British Citizens (Form T) requested		8
Immigration: registration as a British Citizens (Form T) obtained		8
Immigration status improved		2
Immigration right to enter/stay		3
Immigration: EEA residence card requested		4
Immigration: EEA residence card obtained		2
Immigration: NASS support obtained through appeal		1
Immigration: Update/file copy from Home Office requested		15
Immigration: Update/file copy from Home Office obtained		11
Immigration Fee Waiver requested		80
Immigration Fee Waiver granted		69

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Immigration Fee Waiver granted (Partial)		2
Immigration Fee Waiver refused		1
Case outcomes (<i>commenced recording in 2021-22</i>):		2021-22
MP contacted		8
Immigration right to benefits secured		2
Benefits/allowance appeal initiated		7
Benefits/allowance appeal obtained		3
Benefits/allowance requested		33
Benefits/allowance obtained		18
Debt Repayment negotiated		2
Housing: L/A homelessness accommodation requested		7
Housing: L/A homelessness accommodation obtained		1
Housing: Emergency Shelter found		1
Benefits/allowance appeal initiated		7
Benefits/allowance appeal obtained		3
Benefits/allowance requested		33
Benefits/allowance obtained		18
Debt Repayment negotiated		2
Financial gain – charitable payments		71
Financial gain – other		3
Financial gain – consumer compensation		2

Counselling & Health Services

The COVID-19 restrictions caused great hardship and anxiety to our clients, many of whom already suffered from poor mental health. They may suffer depression, anxiety and often Post Traumatic Stress Disorder (PTSD). Quite a few also have physical health problems, caused by trauma and aggravated by deprivation, depression and anxiety.

107 clients aged between 17 - 75 received counselling this year at NDRC, of which 83 were female and 24 were male, and they originated from 27 different countries. We are pleased to say that 53 out of 107 have gained leave to remain, refugee status or naturalised as British citizens this year. Referrals have been made to the Helen Bamber foundation through NDRC advice workers performing outreach for Women for Refugee Women. Before lockdown, as part of the Drop-In services, a health clinic was held every Monday, where nurses provided medical advice or assistance with finding a GP. This had to stop in the March 2020 COVID-19 lockdown, and we transferred this service to a team made up of an advice worker and a volunteer advisor, who could assist clients in getting their HC1 certificate for free medication.

ACHIEVEMENTS AND PERFORMANCE (continued)

This support and counselling have been lifelines for the destitute clients. We are very grateful to our dedicated sessional counsellor.

Drop-In & Support Services

Once immigration status is obtained, there are many further steps for our visitors to take to achieve a settled life. Accessing housing, and benefits entitlements is a huge challenge for those new to claiming their rights under the welfare system. The lack of English language is very often a hindrance for clients to communicate. Our wide programme of services and activities responds to many levels of need in an undemanding and supportive way and are listed below:

- **Café:** The twice weekly Drop-In and café were closed from March 2020 until it could safely be re-opened after the easing of pandemic restrictions in February 2022. The attendance at the beginning was lower than that in the pre-Covid period. To increase the foot fall and encourage attendance, we reintroduced a hot lunch at special events, on top of hot drinks and snacks at the normal café Drop-In sessions; Drop-In triage without appointments over 3 days per week for general advice on welfare and housing benefits with the help of volunteers; and socialising events and activities. The average attendance for each Drop-In day has now increased from 9 to 25.

In addition to benefits and housing advice support, we also reopened:

- **IT support** has been provided by a volunteer on Mondays, in one-hourly sessions tailored to students' needs or interests such as coding, video editing, presentations, phone setups and basic computer skills. 4 clients have benefited from this support.
- **Job & employment skills support** has been provided by a volunteer on Wednesdays in one-hourly sessions. 26 clients with varied skills and status have benefited from this support.
- **Mentoring workshops** have been offered monthly by one of our partners, EDC Group (Entrepreneurs et Dirigeants Chrétiens) based in London, delivered by 2 entrepreneurs, for 8 students at each workshop. They engage with our clients and help them to share, roleplay, present themselves and talk about their qualities and strengths, as well as showing them skills on how to communicate with recruiters and break the barriers of a job interview etc.
- **Food bank** in partnership with The Felix Project, who provide the food donations and we distribute these items to clients on Mondays and Thursdays.

English language classes (ESOL)

- NDRC's weekly ESOL classes are run efficiently, during term times only. They have developed into hybrid blended classes, with some students attending in person and others joining the classes online. We thank and commend all the ESOL volunteer tutors.

Level	Number of Students Enrolled
Beginners (1) - Monday	11
Beginners (2) - Thursday	12
Intermediates	12
Advanced	8

ACHIEVEMENTS AND PERFORMANCE (continued)

Drop-In Service (continued)

In addition to the above, this year we held summer ESOL classes for the beginners' class with the help of a volunteer, who also took them on a little excursion in central London. Below is a quote from the teacher :

"It was an opportunity to be with the students during this summer break. As knowing their way around in London is to also discover what 'summertime' is like for Londoners. One of our activities, we will do is to have a little excursion around the city. Apart from learning simple English conversation, it is also to have some fun time with casual ways of engaging with the students", ESOL summer teacher, 2022

- Provision of ESOL classes this year for newly arrived Afghans was part of a partnership with WCC and Caritas which, although it lasted less than 3 months, benefited the new arrivals a great deal.

The Befriending pilot project was initiated and implemented during the COVID-19 pandemic closures. It was just the right thing for keeping very vulnerable clients not only supported but also connected with NDRC, providing some form of normality during those challenging times. This would have not been possible without the participation of our band of dedicated volunteers. This project was closed in March 2022, once the lockdown was released and clients are now able to visit the Centre in person for support.

Creative and social activities continued to function well. A new art therapy student from Goldsmith's University, who was on placement for her Master's degree in art therapy, facilitated the art group virtually from October 2021 to March 2022 and then transitioned to an art group which participants attended in person at NDRC, offering both options during the transition. The client referral to this group was by NDRC's counsellor, who also provided one-hour weekly supervision.

The summer art therapy group took place in-person on Mondays afternoons between June and September 2022. The group was led by a qualified art psychotherapist using a psychodynamic side-by-side approach meaning that the facilitator made art alongside the clients. During the 10 sessions, 6 men and 3 women attended, ranging in age between 25 – 60. Countries of origin of the clients included Somalia, Yemen, Chad, Republic of the Congo, Turkey.

PARTNERSHIPS, CONNECTED CHARITIES AND RELATED PARTIES

Strong partnerships and efficient memberships have been continued which can support and multiply our activities and outcomes:

- ◆ The online immigration forum Free Movement.
- ◆ A weekly advice outreach to Women for Refugee Women has been increased to five days per week.
- ◆ The collaboration with Goldsmiths University's art therapy students has been very beneficial for our clients, who have participated enthusiastically in the art group and in individual sessions. It has been a mutually beneficial and rewarding arrangement.

PARTNERSHIPS, CONNECTED CHARITIES AND RELATED PARTIES (continued)

- ◆ Networking with peer agencies such as Migrants Organise, Praxis, Hackney Migrants Centre, Migrant Help and Caritas.
- ◆ Referral to specialist trauma agencies such as Freedom from Torture, Helen Bamber, Room to Heal.
- ◆ Inward referral is high, particularly arising from the telephone advice line which reaches local authorities, MPs, and other intermediary agencies nationwide.
- ◆ Membership of Families Together Coalition, London Churches Refugee Network, collaboration with Jesuit Refugee Services for advocacy and campaigning.
- ◆ Membership of Advice UK and the consistent biennial award of the Advice Quality Standard Certificate.

We are seeing many new clients from other centres and organisations (e.g. the Red Cross, Haringey and Hackney Centres) are increasingly signposting clients here.

VOLUNTEERS

We are fortunate to have a diverse body of around 40 excellent volunteers who continue to remain with us. The trustees would like to thank all the volunteers for their commitment and generosity which is vital to the work of the centre.

FUNDRAISING AND COMMUNICATIONS

Fundraising is led, managed and implemented by the director with the support of volunteer fundraisers, staff members and volunteers. The board of trustees oversee progress against the fundraising plan.

During the past year NDRC has continued to raise funds from small Trusts to enable small hardship grants to be given to destitute clients to aid their access to technology, ensuring that they could continue to attend ESOL, counselling and art therapy group sessions.

The major part NDRC's income continues to be from institutional funding from a variety of sources.

The London Legal Walk was again a key event in the NDRC calendar, bringing together a wide community of NDRC supporters to undertake a 10km walk, in solidarity with free legal services for refugees, asylum seekers and other Human Rights applicants, and raise valuable funds for NDRC. There were 2 walks in the 2021-22 financial year, the 2021 walk had been delayed to October and the 2022 walk took place in its usual month of June.

Gift-Aided donations have continued to drop compared to previous years.

The director currently leads on various areas of fundraising assisted by the project development manager and volunteers:

- Event co-ordination
- Invited as speakers to schools and other venues
- Word of mouth promotion of NDRC and through social media

THE POLITICAL SITUATION

The year saw delays in the asylum system with a large backlog, low figures of the removals of failed asylum seekers, overall low support and increased small boat crossings. The proposed solutions for deterring arrivals of small boats are not viable.

The key aspects of Nationality and Borders Act 2022 were not implemented. The Rwanda policy was declared lawful by the High Court, but with interim measures in place so the UK does not breach article 3 of the Human Rights for which the European Court has the ultimate responsibility. The United Nations' High Commissioner for Refugees (UNCHR) has also raised concerns over the Rwanda System and risks of refoulement.

The hostile environment for refugees and asylum seekers has worsened by the creation of a ten-year route to settlement for refugees followed by the new Nationality and Borders Act 2022.

At NDRC our advisors and counsellor find that clients still have trouble finding a good legally aided immigration solicitor at the best of times. Clients say they often feel neglected by their solicitors and overwhelmed and confused by the asylum process. During counselling sessions clients are able to express their hopes and fears and frustrations, whilst getting practical advice and emotional support from NDRC.

FINANCIAL REVIEW

Results for the year

The results for the year are shown on page 22. Total income for the year was £379,521 (2021 - £430,515). The principal funding sources continue to be grants from trusts and foundations £289,873 (2021 - £223,228), donations in kind of accommodation and administrative support £69,700 (2021 - £69,400) and monetary donations £19,929 (2021 - £31,064). Included in monetary donations in 2021 there were donations of £16,077 towards the cost of the office refurbishment along with £106,810 received in grants. Donations for charitable activities have increased by £4,942 (2021 - £10,262 decrease).

Grant income increased to £289,873 (2021 - £223,228) in the financial year from trusts and foundations, which was needed to cover increased staff costs, including a final £698 from the Coronavirus Job Retention Scheme. Currently, grant funding for staff costs of £236,414 has been secured for the next 3 years (£106,872 in 2022/23, £79,812 in 2023/24 and £49,730 in 2023/24).

Total expenditure amounted to £384,252 (2021 - £313,015). The main expenditure lines in the year were the staff costs of the three full-time and five part-time staff to enable clients to access our services, and charges associated with practical assistance to destitute service users, such as counselling throughout the year. The twice weekly Drop-In service re-opened for face-to-face activities and appointments, including counselling, art therapy, café and hybrid ESOL classes, initially on a pre-booked basis to control the numbers, but this is now fully open. The immigration advice line is operated for 9 hours each week with necessary in person appointments available throughout the week.

FINANCIAL REVIEW (continued)

Results for the year (continued)

Net expenditure was therefore £4,731 (2021 – £117,500 net income). In 2021 £145,603 was spent on the refurbishment of the offices, which was capitalised within fixed assets on the balance sheet, this was paid for using £122,887 grants and donations received specifically for the works and £22,716 was released from general funds.

Reserves policy and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in fixed assets, designated for, or restricted to, specific purposes or otherwise committed. The trustees consider that ideally, given the nature of the Charity's work, the level of free reserves should be a minimum of three month's average unrestricted expenditure at any one time. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

As at 31 August 2022, the Charity held total funds of £191,700 (2021 - £196,431). Monies restricted for specific purposes stood at £3,505 at 31 August 2022 (2021 - £5,741). In 2021 the trustees set up a designated fund within unrestricted funds equal to the book value of the capitalised office refurbishment costs, in recognition of the fact that this is not a liquid asset. The free reserves at 31 August 2022 representing the remainder of the charitable funds stood at £51,085 (2021 - £46,300). The trustees were satisfied that the reserves at year end were in line with reserves policy.

PLANS FOR THE FUTURE

The economic challenges occurring post pandemic and, the war in Ukraine are affecting NDRC and many similar charities. In addition, the competition for grants and NDRC's funding cycle, where some major funders require NDRC to take a break before reapplying, have affected its funds and fundraising for the coming year. Efforts to mitigate the risk of shortfall will continue in the coming year.

Modification to the delivery of some of our services has been welcomed and accepted by our clients, volunteers and staff members and the Centre continues to run smoothly. The low attendance at the Drop-In Service following reopening is gradually improving however the staff and volunteers are reporting that clients' needs, and requests have changed.

With these significant changes in mind, the Trustees have decided to conduct a review of the Services and their provision at the Centre. An independent consultant has been appointed to work with the Director and Trustees.

Review of the Centre Services will help establish the way forward for future years.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The following are the main risks to which the Charity is exposed:

Financial: insufficient funding obtained to continue the Charity's operations. Mitigation: annual budget presented to trustees in advance of new financial year indicating secured and unsecured income; fundraising monitored through fundraising workbook; financial controls in place.

Professional Compliance: OISC registration discontinued. Mitigation: advice workers monitored for CPD compliance; annual OISC re-registration forms processed.

Infrastructure: Notre Dame de France unable to house the charity. Mitigation: good relations maintained between both charities.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

NDRC welcomes all asylum seekers and refugees, regardless of age, gender, ethnic origin, faith or sexual orientation. Its aim is to ensure that they have suitable accommodation, sufficient food and resources to live with dignity and build new lives in the UK.

NDRC is the only bi-lingual (French/English) refugee service in central London. Visitors come from all over London, many without a fixed address.

Organisation and management

The trustees are ultimately responsible for the operation of the charity. The trustees are appointed in accordance with the provisions of the trust deed. Strategic decisions, along with policy, are made by trustees with input from the director and the trust secretary. The charity is run on a limited budget, with three full-time paid staff (two advice workers and project development manager), five part-time paid staff (director, administrator and two advice workers), one paid sessional worker (counsellor) and around forty volunteers.

Trustees in office at any time between 1 September 2021 and the date this report was signed are listed below.

Remuneration of key management personnel

The trustees consider that they alone comprise the key management of the Charity in charge of directing and controlling the Charity and making all key decisions. None of the trustees are remunerated for their services to the Charity.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Trustees

The following trustees were in office and served between 1 September 2021 and up to the date of approval of this report, except where shown.

Trustee	Appointed/resigned
Father Hubert Bonnet-Eymard	
Rev. John Hannan	
Rev. Desmond Hanrahan	
Barbara Kentish	
Elizabeth Millar	
Etienne Rougier	
John Walsh	
Bishop Alan Stephen Williams	

Recruitment and induction

Under the Trust Deed, recruitment is a matter for the trustee body as a whole. Trustees are recruited through an open process which includes a skills need analysis; shortlisting against identified criteria; and an interview.

All trustees are offered an induction, which includes the opportunity to meet key staff and advisers.

The Chair of Trustees and all other trustees are issued with role descriptions and a declaration of interests policy is in place.

Trustees are required to review their own performance annually in consultation with the Chair, and have examined major areas of responsibility, including investments and reserves, and risk. Appropriate professional advisors have been appointed.

Trustees bring their own particular skill sets to the Charity, but there are also generic skills which they need to perform their duties. Trustees need to be aware of such diverse issues as employment law, investment and risk management, property law and management. Trustees are recruited against a template of the existing skills and experience in the trustee body so that particular skill areas can be filled or strengthened. However, skills can also be developed through both information and training.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

John Hannan
JOHN HANNAN

March 03, 2023

Trustee

Approved by the trustees on:

Independent auditor's report to the trustees of Notre Dame Refugee Centre

Opinion

We have audited the accounts of Notre Dame Refugee Centre (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

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

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

Auditor's responsibilities for the audit of the accounts (continued)

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

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

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

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the property valuations were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the accounts (continued)

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

3/03/2023


Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	31 August 2022 £	Unrestricted funds £	Restricted funds £	31 August 2021 £
Income from:							
Donations, grants and legacies	1	89,129	500	89,629	83,671	123,603	207,274
Charitable activities	2	66,698	223,175	289,873	26,393	196,835	223,228
Interest receivable		19	—	19	13	—	13
Total income		155,846	223,675	379,521	110,077	320,438	430,515
Expenditure on:							
Charitable activities	3	158,341	225,911	384,252	114,190	198,825	313,015
Total expenditure		158,341	225,911	384,252	114,190	198,825	313,015
Net (expenditure) income	5	(2,495)	(2,236)	(4,731)	(4,113)	121,613	117,500
Transfer between funds		—	—	—	122,887	(122,887)	—
Net movement in funds		(2,495)	(2,236)	(4,731)	118,774	(1,274)	117,500
Reconciliation of funds							
Fund balances brought forward at 1 September 2021		190,690	5,741	196,431	71,916	7,015	78,931
Fund balances carried forward at 31 August 2022		188,195	3,505	191,700	190,690	5,741	196,431

All recognised gains and losses are included in the above statement of financial activities.

Balance sheet 31 August 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	9	<u>137,110</u>		<u>144,390</u>	
			137,110		144,390
Current assets					
Debtors	10	8,886		7,455	
Cash at bank and in hand		<u>56,807</u>		<u>94,324</u>	
		65,693		101,779	
Liabilities					
Creditors: amounts falling due within one year	11	<u>(11,103)</u>		<u>(49,738)</u>	
Net current assets			54,590		52,041
Total net assets			<u>191,700</u>		<u>196,431</u>
The funds of the charity:					
Funds and reserves					
Restricted funds	13		3,505		5,741
Unrestricted funds					
. Designated funds	14		137,110		144,390
. General funds			51,085		46,300
			<u>191,700</u>		<u>196,431</u>

Approved by the trustees
and signed on their behalf by:

John Hannan
JOHN HANNAN

March 03, 2023

Trustee

Approved on:

Principal accounting policies 31 August 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2022 with comparative information provided for the year to 31 August 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The trustees have decided to capitalise the costs of refurbishing the offices even though the charity has a tenancy at will agreement rather than a formal lease. The building is owned by Notre Dame de France – Society of Mary and due to the strong links between the two charities and support provided (explained further in note 15) there is no intention for NDRC to leave these premises in the foreseeable future.

No other significant accounting estimates or judgements were required to prepare the accounts.

Assessment of going concern

The trustees of the charity have concluded that any uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern can be overcome. The trustees are of the opinion that the charity will continue to have sufficient resources to meet its liabilities as they fall due. In making this assessment the trustees have considered ongoing challenges relating to securing multi-year institutional grants and the impact of COVID-19, monitoring expenditure and directing it towards the changing needs of the charity's clients, as well as regularly seeking new grant funding opportunities. The Trustees are now undertaking a full review of funding sources and provision of services.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income recognition (continued)

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of grants or donations pledged but not received, the amount is accrued for where the receipt is considered probable. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the statement of financial activities in the relevant period. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donations in kind

The charity currently does not have to pay any accommodation costs for its premises and receives administrative support for which it is not charged. It has been decided that the accounts should reflect a reasonable calculation of these charges and corresponding income in the form of donations in kind should be included to reflect the costs the charity would have to bear if it no longer had this support.

When the charity receives donated equipment that is also reflected in the accounts as a cost and corresponding income.

Expenditure recognition

All expenditure is accounted for on an accruals basis and stated inclusive of irrecoverable VAT.

Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Fund structure

Restricted funds comprise monies raised for a specific purpose, or donations subject to donor-imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds equal in value to the net book value of the tangible fixed assets, to recognise that these funds are not available to use on the charity's activities.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Tangible fixed assets

The offices of NDRC were redesigned and refurbished during 2021 to make a working space that is both suitable for staff to meet and discuss confidential issues with clients and also a safe environment with enhanced ventilation, lighting and temperature control. The costs of these works have been capitalised and are being depreciated over a period of 20 years.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is considered a small charity and is therefore exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

1 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations				
. Donations	19,429	500	19,929	14,987
. Refurbishment grants and donations	—	—	—	122,887
. Donations in kind	69,700	—	69,700	69,400
2022 Total funds	89,129	500	89,629	207,274

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Donations</i>			
. <i>Donations</i>	<i>14,271</i>	<i>716</i>	<i>14,987</i>
. <i>Refurbishment grants and donations</i>	<i>—</i>	<i>122,887</i>	<i>122,887</i>
. <i>Donations in kind</i>	<i>69,400</i>	<i>—</i>	<i>69,400</i>
<i>2021 Total funds</i>	<i>83,671</i>	<i>123,603</i>	<i>207,274</i>

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants				
. Trust for London	—	48,750	48,750	25,000
. Lloyds Bank Foundation	—	34,000	34,000	39,500
. Porticus Benevolent Fund Trust	—	36,466	36,466	34,773
. Notre Dame de France - Society of Mary	11,000	—	11,000	18,334
. Women for Refugee Women	—	63,794	63,794	38,064
. Henry Smith Charity	—	—	—	44,300
. 29 th May 1961 Charity	—	—	—	4,000
. London Churches Refugee Fund	—	2,500	2,500	1,750
. St. John Southworth	—	10,000	10,000	—
. AB Charitable Trust	30,000	—	30,000	30,000
. Cardinal's Appeal	—	3,360	3,360	—
. French Huguenot Church of London	5,000	6,000	11,000	—
. Communauté Notre Dame	5,000	—	5,000	—
. Advice UK	—	1,120	1,120	—
. Coronavirus Job Retention Scheme	698	—	698	11,393
. London Catalyst	—	1,750	1,750	—
	<u>51,698</u>	<u>207,740</u>	<u>259,438</u>	<u>247,114</u>
Deferred income brought forward	15,000	22,574	37,574	13,688
Deferred income carried forward	—	(7,139)	(7,139)	(37,574)
2022 Total funds	<u>66,698</u>	<u>223,175</u>	<u>289,873</u>	<u>223,228</u>

2 Income from charitable activities (continued)	Unrestricted funds £	Restricted funds £	Total 2021 £
<i>Grants</i>			
. Henry Smith Charity	—	44,300	44,300
. Lloyds Bank Foundation	—	39,500	39,500
. Porticus Benevolent Fund Trust	—	34,773	34,773
. Notre Dame de France - Society of Mary	—	18,334	18,334
. Women for Refugee Women	—	38,064	38,064
. The London Community Foundation	—	—	—
. 29 th May 1961 Charity	—	4,000	4,000
. London Churches Refugee Fund	—	1,750	1,750
. Catholic Women's League	—	—	—
. AB Charitable Trust	30,000	—	30,000
. The Leslie Aldridge Trust	—	—	—
. French Huguenot Church of London	—	—	—
. Coronavirus Job Retention Scheme	11,393	—	11,393
. Trust for London	—	25,000	25,000
	<u>41,393</u>	<u>205,721</u>	<u>247,114</u>
<i>Deferred income brought forward</i>	—	13,688	13,688
<i>Deferred income carried forward</i>	<i>(15,000)</i>	<i>(22,574)</i>	<i>(37,574)</i>
2021 Total funds	26,393	196,835	223,228

3 Expenditure on charitable activities	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	47,399	207,202	254,601	195,937
Administrative costs	14,700	—	14,700	14,400
Client counselling and advice services	6,982	10,038	17,020	17,380
Client services	1,134	1,500	2,634	519
Relief grants	—	2,686	2,686	4,528
Accommodation	55,000	—	55,000	55,000
Premises and maintenance	7,878	—	7,878	4,228
Fundraising and publicity	198	—	198	—
Telephone	3,099	133	3,232	2,475
Other costs	19,311	4,352	23,663	16,268
Governance costs (note 4)	2,640	—	2,640	2,280
2022 Total funds	158,341	225,911	384,252	313,015

3 Expenditure on charitable activities (continued)	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2021</i> £
<i>Staff costs</i>	20,282	175,655	195,937
<i>Administrative costs</i>	14,400	—	14,400
<i>Client counselling and advice services</i>	1,305	16,075	17,380
<i>Client services</i>	519	—	519
<i>Relief grants</i>	—	4,528	4,528
<i>Accommodation</i>	55,000	—	55,000
<i>Premises and maintenance</i>	4,228	—	4,228
<i>Telephone</i>	2,429	46	2,475
<i>Other costs</i>	13,747	2,521	16,268
<i>Governance costs (note 4)</i>	2,280	—	2,280
2021 Total funds	114,190	198,825	313,015

4 Governance costs	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	Total 2022 £	<i>Total 2021</i> £
Legal and audit costs	2,640	—	2,640	2,280
2022 Total funds	2,640	—	2,640	2,280

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2021</i> £
<i>Legal and audit costs</i>	2,280	—	2,280
2021 Total funds	2,280	—	2,280

5 Net movement in funds for the year is stated after charging:	2022 £	2021 £
Staff costs (note 6)	254,601	195,937
Auditor's remuneration including VAT		
· Audit services	2,640	2,280
Operating lease rentals	749	749

6 Staff costs	2022 £	2021 £
Wages and salaries	220,441	171,873
Social security costs	20,724	14,753
Pension costs	13,436	9,311
	254,601	195,937

No employee earned more than £60,000 per annum in the year under review (2021 - none).

6 Staff costs (continued)

The number of employees on an average and a full-time equivalent basis was:

	Number 2022	FTE 2022	Number 2021	FTE 2021
Refugee Centre	8	6	8	5

7 Remuneration of key management personnel

The trustees of the charity, who are the charity's key management personnel, received no remuneration in connection with their duties during the year (2021 - £nil).

No out of pocket expenses were reimbursed to trustees during the year (2021 - £nil).

8 Taxation

Notre Dame Refugee Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Tangible assets

	Office refurbishment £	Total £
Cost		
At 1 September 2021	145,603	145,603
Additions	—	—
At 31 August 2022	145,603	145,603
Depreciation		
At 1 September 2021	1,213	1,213
Charge for the year	7,280	7,280
At 31 August 2022	8,493	8,493
Net book values		
At 31 August 2022	137,110	137,110
At 31 August 2021	144,390	144,390

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	8,147	6,665
Other debtors	739	790
	8,886	7,455

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	3,464	11,274
Other creditors	500	890
Deferred income	7,139	37,574
	11,103	49,738

12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	31 August 2022 £	31 August 2021 £
	Designated funds £	General funds £			
Fund balances at 31 August 2022 are represented by:					
Fixed assets	137,110	—	—	137,110	144,390
Current assets	—	62,188	3,505	65,693	101,779
Current liabilities	—	(11,103)	—	(11,103)	(49,738)
Total net assets	137,110	51,085	3,505	191,700	196,431

	Unrestricted funds			31 August 2021 £
	Designated funds £	General funds £	Restricted funds £	
<i>Fund balances at 31 August 2021 are represented by:</i>				
<i>Fixed assets</i>		144,390	—	144,390
<i>Current assets</i>		—	96,038	101,779
<i>Current liabilities</i>		—	(49,738)	(49,738)
<i>Total net assets</i>		144,390	46,300	196,431

13 Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Staff costs	2,800	204,402	(207,202)	—
Client counselling and advice services	—	10,038	(10,038)	—
Client services	2,237	—	(1,500)	737
Relief grants	704	4,750	(2,686)	2,768
Other project expenditure and overheads	—	4,485	(4,485)	—
	5,741	223,675	(225,911)	3,505

13 Restricted funds (continued)

The restricted funds represent grants and donations received for specific purposes within the Notre Dame Refugee Centre. The purposes for which the funds have been received are described in the above table.

14 Designated funds

The following designated fund has been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2021 £	Increased (released) £	At 31 August 2022 £
Tangible fixed assets fund	144,390	(7,280)	137,110
	<u>144,390</u>	<u>(7,280)</u>	<u>137,110</u>

This fund was created in 2021 to equal the carrying value of the capitalised office refurbishment costs, in recognition of the fact that this tangible fixed asset does not represent free funds available to be used to carry out the charitable activities of the charity.

15 Related party transactions

Notre Dame Refugee Centre is connected to Notre Dame de France – Society of Mary (Charity Registration Number: 1177995) by virtue of the fact that they have a number of trustees in common. Notre Dame de France – Society of Mary provides an element of administrative support to the Refugee Centre and bears its accommodation expenses. As described in the accounting policies, the accounts reflect a reasonable calculation of these charges and corresponding income. During the year a gift-in-kind has been recognised within income and expenditure for £69,700 (2021 - £69,400) in respect of this support. In addition, Notre Dame de France – Society of Mary made a general grant of £11,000 (2021 - £18,334 for salaries) to the Refugee Centre and in 2021 grants of £5,810 towards the costs of the office refurbishment.

The total value of donations made by trustees of the charity during the year was £549 (2021 - £500).

16 Lease commitments

At 31 August 2022 the charity had total future commitments under non-cancellable operating leases due as follows:

	2022 £	2021 £
Office equipment		
Within one year	—	749
Within two to five years	—	—
	<u>—</u>	<u>749</u>

NOTRE DAME REFUGEE CENTRE

England & Wales - Charity number 1177990

Accounts

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2021

Charity Registration Number
1177990

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Reference and administrative details of the charity, its trustees and advisers

Trustees	Father Hubert Bonnet-Eymard Rev. John Hannan Rev. Desmond Hanrahan Barbara Kentish Elizabeth Millar Etienne Rougier John Walsh Bishop Alan Stephen Williams
Director	Shakuntala Williams
Trust Secretary	Philippine de Beauregard
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Telephone	020 7440 2668
Facsimile	020 7437 3848
Website	www.notredamerc.org.uk
Charity registration number	1177990
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ

The trustees present their statutory report together with the accounts of the Notre Dame Refugee Centre ('NDRC' or 'the Charity') for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 21 to 23 and comply with the Charity's trust deed, applicable laws and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The trustees applied the income of the Charity in furthering the following objects:

- ◆ Advancing education and relieving financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of legal and other advice by:
 - ◇ Assisting destitute service users to make the necessary applications and appeals, particularly with people whose first language is not English.
 - ◇ Providing access to fully qualified and experienced advice workers, who have contacts locally and nationally, and who can help with access to other service providers; and are particularly active in assisting in the search for accommodation.
 - ◇ Providing an advice service on asylum and immigration matters, housing, benefits and debt (OISC levels 1 and 3) with a legal quality mark.
 - ◇ Providing weekly basic literacy ESOL classes. Learners are also offered one-to-one support where appropriate.

After the COVID-19 lockdown in March 2020 these activities became telephone and online services, and have continued primarily in that format, with a limited number of face-to face appointments since May 2021.

Relieving financial hardship amongst those granted refugee status and their dependants living (temporarily or permanently) in the United Kingdom by:

- ◇ Assisting service users to make relief grant applications for money to buy clothes, shoes, educational material and to contribute to household bills.
- ◇ Providing clothing and certain household goods for people without visible means of support, by appointment only.
- ◇ Providing travel assistance to people who have no means of support and would otherwise not be able to reach the Centre for appointments.

Since the COVID-19 lockdown in March 2020 assistance with grant applications has been by telephone or online. It has not yet been possible to restart the twice-weekly Drop-In cafés which offered a hot meal, hot and cold drinks and sandwiches. It is hoped that some Drop-In services will be able to resume in February 2022.

OBJECTIVES AND ACTIVITIES (continued)

- ◆ Preserving and protecting the physical and mental health of those granted refugee status and their dependants by:
 - ◇ Providing regular counselling support.
 - ◇ Referring service users to networks of specialist mental health support services.
 - ◇ Providing a telephone befriending service for clients who feel isolated, run by volunteers.

Since the COVID-19 lockdown in March 2020 the counsellor continued to provide support by working remotely and from May 2021 recommenced a limited number of face-to-face appointments.

- ◆ Advancing the education and training of those granted refugee status and their dependants in need thereof so as to advance them in life and assist them to adapt within a new community by:
 - ◇ Providing advice and guidance to people granted refugee or other immigration status to assist them through the transition period into mainstream provision of welfare, employment and housing, after a difficult period in their lives.
 - ◇ Providing employment support to service users through the course of the job application process including assistance with writing CVs, tuition in English for interviews and other unfamiliar situations, job searches and help filling in job application forms.

Following the COVID-19 lockdown in March 2020 and the closure of Drop-In services, volunteers have continued to support service users by telephone or online where it is practicable to do so.

- ◆ Advancing the education of the public in general about issues relating to refugees and those seeking asylum by:
 - ◇ Introducing the Francophone community in London (estimated at 300,000 people) to refugee and immigration issues faced in particular by people coming from Francophone parts of the world.
 - ◇ Assisting with and contributing to campaigning literature produced by other agencies with a view to informing people in the United Kingdom about the challenges faced by refugees and asylum seekers.
 - ◇ Cooperating with other organisations which publicise the challenges faced by refugees and asylum seekers.
 - ◇ Taking opportunities to brief religious, civil, educational, medical and other authorities on refugee and migrant problems and experiences.

Following the COVID-19 lockdown in March 2020 and ongoing restrictions it has been difficult at times to pursue some of these activities.

OBJECTIVES AND ACTIVITIES (continued)

- ◆ Relieving sickness and financial hardship amongst those seeking asylum in the United Kingdom or who are refugees, and who reside in the United Kingdom by:
 - ◇ Providing help for people to find GPs and services to help them with long-term health issues.

Since the COVID-19 lockdown in March 2020 it has not been possible to run regular health clinics as the Drop-In centre has remained closed.

- ◆ Relieving financial hardship by the provision of free legal advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such advice by:
 - ◇ Referring asylum seekers and refugees to specialised Immigration and Housing solicitors, and specialised organisations where individuals can obtain qualified legal advice and further representation.
 - ◇ Helping with appeals for people whose rights have been denied or whose needs merit further consideration.
 - ◇ Providing access to a second-tier specialist support network and free training courses in subjects ranging from immigration to community law and housing.

As it has not yet been possible to re-open the Drop-In centre, following its closure in the March 2020 COVID-19 lockdown, all services have continued to be delivered remotely, by telephone or online.

- ◆ Providing general education including language skills to enable access to the wider community by:
 - ◇ Running English language classes or individual sessions using qualified ESOL teachers.

The ESOL classes have continued over Zoom during the year, following the closure of the Drop-In centre in the March 2020 COVID-19 lockdown. The team are hopeful that face-to-face classes can resume when some Drop-In services recommence in February 2022. The ESOL classes will be 'blended' - remotely and face-to-face to ensure access for those who are not able to attend face-to-face.

Other activities

- ◆ Our support for vulnerable asylum seekers and refugees addresses a wide range of needs that they have helped to identify. This includes:
 - ◇ Distribution of donated clothing.
 - ◇ Creative activities including online art therapy sessions.
 - ◇ Regular recruitment of volunteers and providing appropriate training sessions for them.
 - ◇ Telephone befriending service to reduce isolation and encourage a sense of belonging.
 - ◇ User feedback by means of appropriate survey methods.

OBJECTIVES AND ACTIVITIES (continued)

It has still not been possible to restart many of the activities previously run at the Drop-In centre, following its closure due to the COVID-19 lockdown in March 2020 and ongoing restrictions throughout the year. The team are planning on reopening some Drop-In services in February 2022.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit. The aims of the Charity and the activities that it provides are demonstrably of public benefit, as Notre Dame Refugee Centre helps and supports one of the most vulnerable groups of people in our society, namely asylum seekers and refugees. Alleviating the poverty, distress and vulnerability of the poorest members of our society is undoubtedly of benefit to society as a whole, reducing risks to public health, of criminal behaviour and other social ills. The dissemination of basic information about the conditions of life our visitors experience assists society to respond more appropriately to the needs of this group of people. To this end, we collaborate with other organisations and agencies with similar aims and make ourselves available to brief interested parties.

ACHIEVEMENTS AND PERFORMANCE

Overview

This has been another extraordinary year as we continued to grapple with the COVID-19 pandemic. A second year of working mostly virtually, under difficult circumstances. As in the first lockdown in March 2020, subsequent COVID-19 lockdowns two and three have been especially difficult for our most vulnerable clients, regardless of whether they are asylum seekers, refugees or over-stayers. The difficulties in obtaining settled status and the struggle to get housing and benefits before and after applying for asylum or leave to remain contributed significantly to their poor mental and physical health. The process of applying for the right to remain in the UK remains complicated, fraught with delays and uncertainty. Many of our clients have trouble finding a good legally aided immigration solicitor at the best of times and they felt neglected as many solicitors closed their offices and have been working remotely. NDRRC, with its highest level 3 OISC (Office of Immigration Services Commissioner) advisors and AQS (Advice Quality Standards) certificate, has continued to provide free immigration advice, counselling and other support as clients struggled with the aftermath and backlog of delays and disruptions in their lives. The trustees would like to thank the centre's Director, Shakuntala Williams, for leading the team of staff and volunteers through this challenging period.

Advice service

During the various lockdowns the advice service team continued to work with our clients remotely, gradually easing back to normality, seeing some clients face-to-face, by appointment only, since May 2021. We piloted an appointment-based service as planned, and this has been a success and has reduced the stress and strain that clients experienced on Drop-In days. The appointment only advice service is for immigration matters run by the OISC advisers and a team of staff and volunteer advisers carry out advocacy on housing and welfare benefit related issues.

ACHIEVEMENTS AND PERFORMANCE (continued)

Advice service (continued)

However, to compensate for the loss of the Drop-In service, we extended the telephone advice service from one day to three days per week. During the telephone advice sessions all new and existing clients are assessed over the telephone, either for opening their case for representation or renewal of leave to remain, or for providing support and guidance. The advice line is also open for agencies to refer cases. The success of this support is due to our expert advice team headed by senior immigration advisor, Brian Mitchell.

Despite the challenges facing the advice team this year, they have continued to achieve good results.

Case outcomes	2019-20	2020-21
Leave to Remain (further/indefinite) requested	294	125
Leave to Remain (further/indefinite) obtained	216	120
Convention Travel documents requested	78	22
Convention Travel documents obtained	65	17
Naturalisation initiated	63	18
Naturalisation obtained	38	14
Family Reunion requested	37	10
Family Reunion obtained	21	10

Counselling & Health

Throughout the period September 2020 to August 2021, COVID-19 restrictions have continued to cause great hardship and anxiety to our clients many of whom already suffered from poor mental health. They suffer depression, anxiety and often Post Traumatic Stress Disorder (PTSD). Quite a few also have physical health problems, caused by trauma and aggravated by deprivation, depression and anxiety.

107 clients aged between 17-75 received counselling this year at NDRC, of which 83 were female and 24 were male and they originated from 27 different countries. We are pleased to say that 53 out of 107 have gained leave to remain, refugee status or naturalised as British citizens this year. Referrals have been made to the Helen Bamber foundation through NDRC advice workers performing outreach for Women for Refugee Women. Before lockdown, as part of the Drop-In services, a health clinic was held every Monday, where nurses provided medical advice or assistance with finding a GP. This had to stop in the March 2020 COVID-19 lockdown, and we transferred this service to a team of advice worker and volunteer advisor, who could assist clients in getting their HC1 certificate for free medication. This support and counselling have been lifelines for the destitute clients. We are very grateful to our dedicated sessional counsellor, Barbara Gehrels.

ACHIEVEMENTS AND PERFORMANCE (continued)

Drop-In Café & Support Services

The café and the welfare support associated with it was especially important for our many destitute visitors (about 40% of the overall number) who are often homeless. It is unfortunate that we had to close this service and activities in March 2020 due to the COVID-19 pandemic and it has needed to remain closed as restrictions continued throughout this year. NDRC continued providing small hardship grants to established visitors who needed immediate help to buy food and meet other basic needs.

We continued adapting our service delivery as we discovered what worked the best. A number of the practical changes we have had to implement have been accepted and welcomed by our clients, staff and volunteers.

Closure of the Drop-In services and activities gave opportunities to successfully provide some classes for ESOL and art therapy remotely.

English language classes

ESOL weekly (two beginners and one intermediate) Zoom classes are run efficiently and we thank and commend all the ESOL volunteer tutors: Ruth, Richard, Sarah, Jane, Fiona, Maggie and Adam who have made it possible for NDRC to continue this very needed service to our destitute and isolated clients.

The Befriending Pilot project

This project developed as a result of the of COVID-19 closure and was initiated and implemented swiftly and efficiently by our volunteer co-ordinator. It is doing well and keeping very vulnerable clients not only supported but also connected with NDRC, providing some form of normality during these challenging times. This would have not been possible without the participation of our band of dedicated volunteers: Kevin, Justine, Sarah, Gabrielle, Anna, Amy, Elizabeth, Tilly, Thierry, Frances and Marie-Christine.

Creative and social activities

The art group was relaunched in October 2020, when we welcomed a new art therapy student from Goldsmiths University, who was on placement whilst completing a master's degree in art therapy. She facilitated the art group using Zoom from October 2020 to May 2021 and in addition facilitated online individual art therapy sessions for a few clients who were interested in one-to-one sessions. Our counsellor provided supervision to ensure that the art therapist felt supported and was working safely. At the end of her academic year in late May 2021, she organised a one-off, face-to-face art session for participants who were able to come to NDRC. In July 2021 we were able to find a new volunteer to continue the art group virtually during the rest of the summer months, until the end of September when a new Goldsmiths University student has taken over. She will continue to facilitate the art group via Zoom, until we are able to invite the participants to come back to NDRC, hopefully from February 2022.

PARTNERSHIPS, CONNECTED CHARITIES AND RELATED PARTIES

Strong partnerships and efficient memberships have been continued which can support and multiply our activities and outcomes:

- ◆ The online immigration forum Free Movement.
- ◆ A weekly advice outreach to Women for Refugee Women has been increased to five days per week.
- ◆ The collaboration with Goldsmiths University's art therapy students has been very beneficial for our clients, who have participated enthusiastically in the art group and in individual sessions. It has been a mutually beneficial and rewarding arrangement.
- ◆ Networking with peer agencies such as Migrants Organise, Praxis, Hackney Migrants Centre, Migrant Help and CARITAS.
- ◆ Referral to solicitors such as Duncan Lewis, and barristers such as Jennifer Blair.
- ◆ Referral to specialist trauma agencies such as Freedom from Torture, Helen Bamber, Room to Heal.
- ◆ Inward referral is high, particularly arising from the telephone advice line which reaches local authorities, MPs, and other intermediary agencies nationwide.
- ◆ Partnership with LSE STAR (Student Action for Refugees) volunteers for 1:1 employment advice to visitors.
- ◆ Membership of Families Together Coalition, London Churches Refugee Network, collaboration with Jesuit Refugee Services for advocacy and campaigning.
- ◆ Membership of Advice UK and the consistent biennial award of the Advice Quality Standard Certificate.

We are seeing many new clients from other centres and organisations (e.g. the Red Cross, Haringey and Hackney Centres) are increasingly signposting clients here.

VOLUNTEERS

We are fortunate to have a diverse body of around 45 excellent volunteers who continue to remain with us. During the ongoing COVID-19 pandemic, despite the closure of some services, most remained engaged with us remotely and helped with the ongoing online or telephone activities. The trustees would like to thank all the volunteers for their commitment and generosity which is vital to the work of the centre.

OFFICE REFURBISHMENT

The importance and need for the refurbishment of the offices had already been identified. This project was completed during the year and has enabled NDRC to meet the OISC recommendation and also to satisfy the COVID-19 safety and risk management requirements stated by the government advice. The final benefit is the improved and safe working environment for staff, volunteers and clients, providing better lighting and temperature control throughout the year.

FUNDRAISING AND COMMUNICATIONS

The London Legal Walk in October 2020 was a key event again in the NDRC calendar, bringing together a wide community of NDRC supporters to perform a variety of fundraising ideas in place of the usual 10km walk, in solidarity with free legal services for refugees, asylum seekers and other Human Rights applicants, and raise valuable funds for NDRC.

Gift-Aided donations dropped somewhat compared to previous years.

Funds were raised from The London Community Foundation Wave 5, resulting in a Trust for London grant for a year until March 2022 to create a cleaner's part-time role, extend the volunteer co-ordinator's role by two days including extra responsibility for communications and events, and extend the advice worker's role by two days.

NDRC continued to raise funds from small Trusts to enable small hardship grants to be given to destitute clients to aid their access to technology, ensuring that they could continue to attend ESOL, counselling and art therapy group sessions.

Institutional funding was renewed, and we currently have multi-annual agreements with Lloyds Bank Foundation, The Henry Smith Charity, AB Charitable Trust, Porticus Benevolent Fund Trust and Notre Dame de France-Society of Mary including in-kind support for accommodation and administration.

THE POLITICAL SITUATION

As we write this report, the political scene all over the globe has become more complex and toxic for governments and those fleeing from persecution. Throughout the period there was no implementation of any new immigration legislation, nor were there any amendments made to the immigration rules. Nevertheless, the 'hostile environment' continued in spite of the Home Secretary's pledge to the Home Affairs Committee on 21 July 2020 to have a more 'compassionate...people first', approach. The settlement of the Windrush scandal was thought to have ended the hostile environment, however the current immigration policies, such as offshore "asylum processing centres" mirroring Australia's notorious detention centres and the use of nets to deter refugee boats crossing the Channel, have continued.

Fortunately, the majority of immigration casework carried out at NDRC is either refugee or Human Rights related so, for the most part, our clients will be exempt from this new policy.

In October 2020, the government increased the Immigration Health Surcharge from £1,000 to £1,560 per applicant (on top of the £1,052 application fee). We now know this has affected many of our clients who are on a low income. We try to mitigate this by approaching the Home Office for fee waivers for those who fall into the low-income category and have families to support.

THE POLITICAL SITUATION (continued)

At NDRC our advisors and counsellor find that clients still have trouble finding a good legally aided immigration solicitor at the best of times. This has become even more difficult after lockdown, as solicitors' offices closed or they worked virtually. Clients say they often feel neglected by their solicitors and overwhelmed and confused by the asylum process. During counselling sessions clients are able to express their hopes and fears and frustrations, whilst getting practical advice and emotional support from NDRC.

FINANCIAL REVIEW

Results for the year

The results for the year are shown on page 19. Total income for the year was £430,515 (2020 - £308,652). The principal funding sources continue to be grants from trusts and foundations £223,228 (2020 - £211,728), donations in kind of accommodation and administrative support £69,400 (2020 - £71,491 including computer equipment) and monetary donations £31,064 (2020 - £25,249). Included in monetary donations were donations of £16,077 (2020 £nil) towards the cost of the office refurbishment along with £106,810 (2020 £nil) received in grants. Donations for charitable activities have further reduced over the period as a result of the ongoing COVID-19 crisis.

It has to be noted that, despite the difficulties created by the COVID-19 pandemic, grant income increased to £223,228 (2020 - £211,728) in the financial year from trusts and foundations, to cover increased salary costs, including £11,393 from the Coronavirus Job Retention Scheme. At 31 August 2021, grant funding for salaries of £86,120 has been secured for the next 3 years (£83,081 in 2021/22 and £3,039 in 2022/23).

Total expenditure amounted to £313,015 (2020 - £308,035). The main expenditure lines in the year were the salaries of the two full-time and six part-time staff to enable clients to access our services, and charges associated with practical assistance to destitute service users, such as counselling throughout the year, as well as the cost of Zoom subscriptions to enable online classes. Mobile phone top-ups have continued to be provided to enable clients to access online services during the ongoing COVID-19 crisis.

Net income was therefore £117,500 (2020 – £617). £145,603 (2020 £nil) was spent on the refurbishment of the offices, which has been capitalised within fixed assets on the balance sheet, this was paid for using £122,887 grants and donations received specifically for the works and £22,716 was released from general funds.

Reserves policy and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in fixed assets, designated for, or restricted to, specific purposes or otherwise committed. The trustees consider that ideally, given the nature of the Charity's work, the level of free reserves should be a minimum of three month's average unrestricted expenditure at any one time. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

As at 31 August 2021, the Charity held total funds of £196,431 (2020 - £78,931). Monies restricted for specific purposes stood at £5,741 at 31 August 2021 (2020 - £7,015). The trustees have set up a designated fund within unrestricted funds equal to the book value of the capitalised office refurbishment costs, in recognition of the fact that this is not a liquid asset. The free reserves at 31 August 2021 representing the remainder of the charitable funds stood at £46,300 (2020 - £71,916). The trustees were satisfied that the reserves at year end were in line with reserves policy.

PLANS FOR THE FUTURE

The continuing COVID-19 pandemic has created a challenging time; however, it has also provided an opportunity to re-think how we operate and plan ahead for when we can resume new normal services. It was planned to reopen the Centre on 17 January 2022, however this had to be delayed due to the reintroduction of restrictions following the rise of the Omicron variant and the revised reopening date is Monday 21 February 2022.

To mitigate the impact of the COVID-19 pandemic on our clients, the Friday advice line has been extended to Mondays and Wednesdays to ensure we are available to new clients and to provide online advice. We have also adopted an appointment system with a plan to open the centre for a few hours Drop-In per week, for face-to-face advice, where we will triage and make appointments for those who have no internet access.

Our IT advice volunteer Ross is now offering support with IT or computer issues and can help with how to use emails, the internet, and social media. An employment advice volunteer is going through the recruitment process and should be able to start soon. He will help refugees who are ready to enter the workforce with interview practice & preparation, writing CVs and cover letters, and searching and applying for jobs. For both services, clients will need to email to register and book an hour slot.

The need to modify the delivery of some of our services has shown that a number of practical changes were necessary, such as implementing an appointment system. The adaptations we have had to introduce have been accepted and welcomed by our clients, volunteers and staff members and we hope to continue these when we reopen in February 2022.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. The following are the main risks to which the Charity is exposed:

Financial: insufficient funding obtained to continue the Charity's operations. Mitigation: annual budget presented to Trustees in advance of new financial year indicating secured and unsecured income; fundraising monitored through fundraising workbook; financial controls in place.

RISK MANAGEMENT (continued)

Professional Compliance: OISC registration discontinued. Mitigation: advice workers monitored for CPD compliance; annual OISC re-registration forms processed.

Infrastructure: Notre Dame de France unable to house the charity. Mitigation: good relations maintained between both charities.

Impact of Covid-19: inability to continue the Charity's operations in a Covid-19 secure way. Mitigation: reviewing the ongoing situation and working in line with government guidelines to ensure we continue to provide services safely and adapting our procedures appropriately.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

NDRC welcomes all asylum seekers and refugees, regardless of age, gender, ethnic origin, faith or sexual orientation. Its aim is to ensure that they have suitable accommodation, sufficient food and resources to live with dignity and build new lives in the UK.

NDRC is the only bi-lingual (French/English) refugee service in central London. Visitors come from all over London, many without a fixed address.

Organisation and management

The trustees are ultimately responsible for the operation of the charity. The trustees are appointed in accordance with the provisions of the trust deed. Strategic decisions, along with policy, are made by trustees with input from the Director and the Trust Secretary. The charity is run on a limited budget, with two full-time paid staff (senior and junior advice workers), seven part-time paid staff (Director, administrator, volunteer co-ordinator and three advice workers), one paid sessional worker (counsellor) and around forty-five volunteers.

Operational matters are covered at routine meetings and discussed by those attending, who include staff and volunteers. These discussions help to inform decisions that might have to be taken by trustees. Trustees in office at any time between 1 September 2020 and the date this report was signed are listed below.

Remuneration of key management personnel

The trustees consider that they alone comprise the key management of the Charity in charge of directing and controlling the Charity and making all key decisions. None of the trustees are remunerated for their services to the Charity.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Trustees

The following trustees were in office and served between 1 September 2020 and up to the date of approval of this report, except where shown.

Trustee	Appointed/resigned
Father Hubert Bonnet-Eymard	
Rev. John Hannan	
Rev. Desmond Hanrahan	
Barbara Kentish	
Elizabeth Millar	
Etienne Rougier	
John Walsh	
Bishop Alan Stephen Williams	

Recruitment and induction

Under the Trust Deed, recruitment is a matter for the trustee body as a whole. Trustees are recruited through an open process which includes a skills need analysis; shortlisting against identified criteria; and an interview.

All trustees are offered an induction, which includes the opportunity to meet key staff and advisers.

The Chair of Trustees and all other trustees are issued with role descriptions and a declaration of interests policy is in place.

Trustees are required to review their own performance annually in consultation with the Chair, and have examined major areas of responsibility, including investments and reserves, and risk. Appropriate professional advisors have been appointed.

Trustees bring their own particular skill sets to the Charity, but there are also generic skills which they need to perform their duties. Trustees need to be aware of such diverse issues as employment law, investment and risk management, property law and management. Trustees are recruited against a template of the existing skills and experience in the trustee body so that particular skill areas can be filled or strengthened. However, skills can also be developed through both information and training.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

STATEMENT OF TRUSTEES' RESPONSIBILITIES (continued)

In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

Trustee

Approved by the trustees on:

Independent auditor's report to the trustees of Notre Dame Refugee Centre

Opinion

We have audited the accounts of Notre Dame Refugee Centre (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

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

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

Auditor's responsibilities for the audit of the accounts (continued)

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

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

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

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the property valuations were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ review of the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the accounts (continued)

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	31 August 2021 £	Unrestricted funds £	Restricted funds £	31 August 2020 £
Income from:							
Donations, grants and legacies	1	83,671	123,603	207,274	93,646	3,094	96,740
Charitable activities	2	26,393	196,835	223,228	46,404	165,324	211,728
Interest receivable		13	—	13	184	—	184
Total income		110,077	320,438	430,515	140,234	168,418	308,652
Expenditure on:							
Charitable activities	3	114,190	198,825	313,015	129,495	178,540	308,035
Total expenditure		114,190	198,825	313,015	129,495	178,540	308,035
Net income (expenditure)	5	(4,113)	121,613	117,500	10,739	(10,122)	617
Transfer between funds	13	122,887	(122,887)	—	—	—	—
Net movement in funds		118,774	(1,274)	117,500	10,739	(10,122)	617
Reconciliation of funds							
Fund balances brought forward at 1 September 2020		71,916	7,015	78,931	61,177	17,137	78,314
Fund balances carried forward at 31 August 2021		190,690	5,741	196,431	71,916	7,015	78,931

All recognised gains and losses are included in the above statement of financial activities.

Balance sheet 31 August 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	9	<u>144,390</u>	<u>144,390</u>	<u>—</u>	<u>—</u>
Current assets					
Debtors	10	7,455		3,301	
Cash at bank and in hand		<u>94,324</u>		<u>92,981</u>	
		101,779		96,282	
Liabilities					
Creditors: amounts falling due within one year	11	<u>(49,738)</u>		<u>(17,351)</u>	
Net current assets			52,041		78,931
Total net assets			<u>196,431</u>		<u>78,931</u>
The funds of the charity:					
Funds and reserves					
Restricted funds	13		5,741		7,015
Unrestricted funds					
. Designated funds	14		144,390		<u>—</u>
. General funds			46,300		<u>71,916</u>
			<u>196,431</u>		<u>78,931</u>

Approved by the trustees
and signed on their behalf by:

Trustee

Approved on:

Principal accounting policies 31 August 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 August 2021 with comparative information provided for the year to 31 August 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The trustees have decided to capitalise the costs of refurbishing the offices even though the charity has a tenancy at will agreement rather than a formal lease. The building is owned by Notre Dame de France – Society of Mary and due to the strong links between the two charities and support provided (explained further in note 15) there is no intention for NDRC to leave these premises in the foreseeable future.

No other significant accounting estimates or judgements were required to prepare the accounts.

Assessment of going concern

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In making this assessment the trustees have considered the impact of COVID-19, monitoring expenditure and directing it towards the changing needs of the charity's clients and seeking to have secured grant funding to cover a significant proportion of the salary costs for the next financial year, as well as regularly seeking new grant funding opportunities.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income recognition (continued)

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of grants or donations pledged but not received, the amount is accrued for where the receipt is considered probable. Amounts received for application in future periods are held on the balance sheet as deferred income and released to the statement of financial activities in the relevant period. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donations in kind

The charity currently does not have to pay any accommodation costs for its premises and receives administrative support for which it is not charged. It has been decided that the accounts should reflect a reasonable calculation of these charges and corresponding income in the form of donations in kind should be included to reflect the costs the charity would have to bear if it no longer had this support.

When the charity receives donated equipment that is also reflected in the accounts as a cost and corresponding income.

Expenditure recognition

All expenditure is accounted for on an accruals basis and stated inclusive of irrecoverable VAT.

Expenditure on charitable activities comprise expenditure on the charity's primary charitable purposes. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Fund structure

Restricted funds comprise monies raised for a specific purpose, or donations subject to donor-imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds equal in value to the net book value of the tangible fixed assets, to recognise that these funds are not available to use on the charity's activities.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Tangible fixed assets

The offices of NDRC were redesigned and refurbished during the year to make a working space that is both suitable for staff to meet and discuss confidential issues with clients and also a safe environment with enhanced ventilation, lighting and temperature control. The costs of these works have been capitalised and are being depreciated over a period of 20 years.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is considered a small charity and is therefore exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

1 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations				
. Donations without Gift Aid	8,378	716	9,094	17,503
. Donations with Gift Aid	5,893	—	5,893	7,746
. Refurbishment grants and donations	—	122,887	122,887	—
. Donations in kind	69,400	—	69,400	71,491
2021 Total funds	83,671	123,603	207,274	96,740

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Donations</i>			
<i>. Donations without Gift Aid</i>	<i>14,634</i>	<i>2,869</i>	<i>17,503</i>
<i>. Donations with Gift Aid</i>	<i>7,521</i>	<i>225</i>	<i>7,746</i>
<i>. Refurbishment grants and donations</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>. Donations in kind</i>	<i>71,491</i>	<i>—</i>	<i>71,491</i>
<i>2020 Total funds</i>	<i>93,646</i>	<i>3,094</i>	<i>96,740</i>

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants				
. Henry Smith Charity	—	44,300	44,300	43,500
. Lloyds Bank Foundation	—	39,500	39,500	32,500
. Porticus Benevolent Fund Trust	—	34,773	34,773	33,761
. Notre Dame de France - Society of Mary	—	18,334	18,334	7,500
. Women for Refugee Women	—	38,064	38,064	25,826
. The London Community Foundation	—	—	—	14,000
. 29 th May 1961 Charity	—	4,000	4,000	4,000
. London Churches Refugee Fund	—	1,750	1,750	1,500
. Catholic Women's League	—	—	—	750
. AB Charitable Trust	30,000	—	30,000	15,000
. The Leslie Aldridge Trust	—	—	—	20,000
. French Huguenot Church of London	—	—	—	7,000
. Coronavirus Job Retention Scheme	11,393	—	11,393	4,404
. Trust for London	—	25,000	25,000	—
	41,393	205,721	247,114	209,741
Deferred income brought forward	—	13,688	13,688	15,675
Deferred income carried forward	(15,000)	(22,574)	(37,574)	(13,688)
2021 Total funds	26,393	196,835	223,228	211,728

	Unrestricted funds £	Restricted funds £	Total 2020 £
Grants			
. Henry Smith Charity	—	43,500	43,500
. Lloyds Bank Foundation	—	32,500	32,500
. Porticus Benevolent Fund Trust	—	33,761	33,761
. Notre Dame de France – Society of Mary	—	7,500	7,500
. Women for Refugee Women	—	25,826	25,826
. The London Community Foundation	—	14,000	14,000
. 29 th May 1961 Charity	—	4,000	4,000
. London Churches Refugee Fund	—	1,500	1,500
. Catholic Women's League	—	750	750
. AB Charitable Trust	15,000	—	15,000
. The Leslie Aldridge Trust	20,000	—	20,000
. French Huguenot Church of London	7,000	—	7,000
. Coronavirus Job Retention Scheme	4,404	—	4,404
. Trust for London	—	—	—
	46,404	163,337	209,741
Deferred income brought forward	—	15,675	15,675
Deferred income carried forward	—	(13,688)	(13,688)
2020 Total funds	46,404	165,324	211,728

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs	20,282	175,655	195,937	166,361
Administrative costs	14,400	—	14,400	14,000
Client counselling and advice services	1,305	16,075	17,380	17,550
Client services	519	—	519	22,634
Relief grants	—	4,528	4,528	3,380
Accommodation	55,000	—	55,000	55,000
Premises and maintenance	4,228	—	4,228	372
Telephone	2,429	46	2,475	2,326
Other costs	13,747	2,521	16,268	24,132
Governance costs (note 4)	2,280	—	2,280	2,280
2021 Total funds	114,190	198,825	313,015	308,035

	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	28,670	137,691	166,361
Administrative costs	14,000	—	14,000
Client counselling and advice services	1,698	15,852	17,550
Client services	3,606	19,028	22,634
Relief grants	—	3,380	3,380
Accommodation	55,000	—	55,000
Premises and maintenance	372	—	372
Telephone	2,197	129	2,326
Other costs	21,672	2,460	24,132
Governance costs (note 4)	2,280	—	2,280
2020 Total funds	129,495	178,540	308,035

4 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Legal and audit costs	2,280	—	2,280	2,280
2021 Total funds	2,280	—	2,280	2,280

	Unrestricted funds £	Restricted funds £	Total 2020 £
Legal and audit costs	2,280	—	2,280
2020 Total funds	2,280	—	2,280

5 Net movement in funds for the year is stated after charging:

	2021 £	2020 £
Staff costs (note 6)	195,937	166,361
Auditor's remuneration including VAT		
. Audit services	2,280	2,280
Operating lease rentals	749	749

6 Staff costs

	2021 £	2020 £
Wages and salaries	171,873	147,859
Social security costs	14,753	10,877
Pension costs	9,311	7,625
	195,937	166,361

No employee earned more than £60,000 per annum in the year under review (2020 - none).

The number of employees on an average and a full-time equivalent basis was:

	Number 2021	FTE 2021	Number 2020	FTE 2020
Refugee Centre	8	5	8	4

7 Remuneration of key management personnel

The trustees of the charity, who are the charity's key management personnel, received no remuneration in connection with their duties during the year (2020 - £nil).

No out of pocket expenses were reimbursed to trustees during the year (2020 - £nil).

8 Taxation

Notre Dame Refugee Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Tangible assets

	Office refurbish- ment £	Total £
<hr/>		
Cost		
At 1 September 2020	—	—
Additions	145,603	145,603
At 31 August 2021	<u>145,603</u>	<u>145,603</u>
Depreciation		
At 1 September 2020	—	—
Charge for the year	1,213	1,213
At 31 August 2021	<u>1,213</u>	<u>1,213</u>
Net book values		
At 31 August 2021	<u>144,390</u>	<u>144,390</u>
At 31 August 2020	<u>—</u>	<u>—</u>

10 Debtors

	2021 £	2020 £
<hr/>		
Prepayments and accrued income	6,665	2,292
Other debtors	790	1,009
	<u>7,455</u>	<u>3,301</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
<hr/>		
Accruals	11,274	3,603
Other creditors	890	60
Deferred income	37,574	13,688
	<u>49,738</u>	<u>17,351</u>

12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	31 August 2021	31 August 2020
	Designated funds	General funds			
	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:					
Fixed assets	144,390	—	—	144,390	—
Current assets	—	96,038	5,741	101,779	96,282
Current liabilities	—	(49,738)	—	(49,738)	(17,351)
Total net assets	144,390	46,300	5,741	196,431	78,931

	Unrestricted funds			31 August 2020
	Designated funds	General funds	Restricted funds	
	£	£	£	£
<i>Fund balances at 31 August 2020 are represented by:</i>				
<i>Fixed assets</i>	—	—	—	—
<i>Current assets</i>	—	89,267	7,015	96,282
<i>Current liabilities</i>	—	(17,351)	—	(17,351)
Total net assets	—	71,916	7,015	78,931

13 Restricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
Staff costs	2,013	176,442	(175,655)	2,800
Client counselling and advice services	—	16,075	(16,075)	—
Client services	2,237	—	—	2,237
Relief grants	2,765	2,467	(4,528)	704
Other project expenditure and overheads	—	2,567	(2,567)	—
Office redesign and refurbishment	—	122,887	(122,887)	—
	7,015	320,438	(321,712)	5,741

The restricted funds represent grants and donations received for specific purposes within the Notre Dame Refugee Centre. The purposes for which the funds have been received are described in the above table.

14 Designated funds

The following designated fund has been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2020 £	Increased/ released £	At 31 August 2021 £
Tangible fixed assets fund	—	144,390	144,390
	—	144,390	144,390

This is a new fund which has been created this year to equal the carrying value of the capitalised office refurbishment costs, in recognition of the fact that this tangible fixed asset does not represent free funds available to be used to carry out the charitable activities of the charity.

15 Related party transactions

Notre Dame Refugee Centre is connected to Notre Dame de France – Society of Mary (Charity Registration Number: 1177995) by virtue of the fact that they have a number of trustees in common. Notre Dame de France – Society of Mary provides an element of administrative support to the Refugee Centre and bears its accommodation expenses. As described in the accounting policies, the accounts reflect a reasonable calculation of these charges and corresponding income. During the year a gift-in-kind has been recognised within income and expenditure for £69,400 (2020 - £69,000) in respect of this support. In addition, Notre Dame de France – Society of Mary made a grant of £18,334 (2020 - £7,500) to the Refugee Centre for salaries and grants of £5,810 (2020 - £nil) towards the costs of the office refurbishment during the year.

The total value of donations made by trustees of the charity during the year was £500 (2020 - £nil).

16 Lease commitments

At 31 August 2021 the charity had total future commitments under non-cancellable operating leases due as follows:

	2021 £	2020 £
Office equipment		
Within one year	749	749
Within two to five years	—	749
	749	1,498