

**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. NDRC, 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

		Unrestricted funds	Restricted funds	31 August 2021	Unrestricted funds	Restricted funds	31 August 2020
	Notes	£	£	£	£	£	£
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>—</u>	
			144,390		—
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		—
. General funds			<u>46,300</u>		<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 £
Cost		
At 1 September 2020	—	—
Additions	145,603	145,603
At 31 August 2021	145,603	145,603
Depreciation		
At 1 September 2020	—	—
Charge for the year	1,213	1,213
At 31 August 2021	1,213	1,213
Net book values		
At 31 August 2021	144,390	144,390
At 31 August 2020	—	—

10 Debtors

	2021 £	2020 £
Prepayments and accrued income	6,665	2,292
Other debtors	790	1,009
	7,455	3,301

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	11,274	3,603
Other creditors	890	60
Deferred income	37,574	13,688
	49,738	17,351

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		Restricted funds	31 August 2020
	Designated funds	General 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)
<i>Total net assets</i>	—	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