

**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

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

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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

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 refoulment.

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.

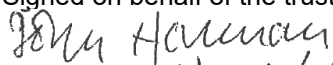
In preparing these accounts, the trustees are required to:

- ♦ 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

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

		Unrestricted funds	Restricted funds	31 August 2022	Unrestricted funds	Restricted funds	31 August 2021
	Notes	£	£	£	£	£	£
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			<u>51,085</u>		<u>46,300</u>
			<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	—
	51,698	207,740	259,438	247,114
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	66,698	223,175	289,873	223,228

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
	41,393	205,721	247,114
<i>Deferred income brought forward</i>	—	13,688	13,688
<i>Deferred income carried forward</i>	(15,000)	(22,574)	(37,574)
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)

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

4 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Legal and audit costs	2,640	—	2,640	2,280
2022 Total funds	2,640	—	2,640	2,280

	Unrestricted funds £	Restricted funds £	Total 2021 £
Legal and audit costs	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		Restricted funds	31 August 2021 £
	Designated funds £	General 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	5,741	101,779
<i>Current liabilities</i>	—	(49,738)	—	(49,738)
<i>Total net assets</i>	<i>144,390</i>	<i>46,300</i>	<i>5,741</i>	<i>196,431</i>

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>