

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2023

Charity Registration Number
1177990

Content

Reports

Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2
Independent auditor's report	12

Accounts

Statement of financial activities	16
Balance sheet	17
Principal accounting policies	18
Notes to the accounts	21

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

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

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

The accounts have been prepared in accordance with the accounting policies set out on pages 18 to 20 and comply with the Charity's trust deed, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

OBJECTIVES

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

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

ACTIVITIES

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

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

OBJECTIVES AND ACTIVITIES (continued)

ACTIVITIES (continued)

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

PUBLIC BENEFIT

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

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

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

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

THE POLITICAL SITUATION

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

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

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

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

ACHIEVEMENTS

Advice service

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

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

ACHIEVEMENTS AND PERFORMANCE (continued)

ACHIEVEMENTS (continued)

Advice service (continued)

Case matters undertaken include:

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

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

Fee Waivers

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

Family Reunion

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

Refugee Settlement

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

Asylum Support, Welfare Benefits and Housing

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

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

ACHIEVEMENTS AND PERFORMANCE (continued)

ACHIEVEMENTS (continued)

Asylum Support, Welfare Benefits and Housing (continued)

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

Partnership with Women for Refugee Women

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

Support services

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

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

English classes

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

Counselling service and art therapy

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

Hardship fund

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

VOLUNTEERS

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

FINANCIAL REVIEW

Results for the year

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

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

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

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

Reserves policy and financial position

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

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

PLANS FOR THE FUTURE

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

PLANS FOR THE FUTURE (continued)

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

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

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

ACKNOWLEDGEMENTS AND THANKS

Supporters and donors

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

Charitable trusts and foundations

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

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

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

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

RISK MANAGEMENT

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

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

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

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

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

Organisation and management

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

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

Remuneration of key management personnel

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

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Trustees

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

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

Recruitment and induction

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

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

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

In preparing these accounts, the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently.
- ♦ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- ♦ make judgements and estimates that are reasonable and prudent.
- ♦ state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ♦ prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

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

Signed on behalf of the trustees:

Barbara Kentish

Trustee

Approved by the trustees on:

1st March 2024

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

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Other information (continued)

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

5 March 2024

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

Statement of financial activities Year to 31 August 2023

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

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

Balance sheet 31 August 2023

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

Approved by the trustees
and signed on their behalf by:

Barbara Kentish

Trustee

Approved on: *1st March 2024*

Principal accounting policies 31 August 2023

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

Basis of preparation

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

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

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

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

Critical accounting estimates and areas of judgement

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

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

Assessment of going concern

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

Income recognition

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

Income recognition (continued)

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

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

Donations in kind

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

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

Expenditure recognition

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

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

Fund structure

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

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

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

Tangible fixed assets

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Statement of cash flows

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

Notes to the accounts 31 August 2023

1 Income from donations, grants and legacies

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

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

2 Income from charitable activities

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

Notes to the accounts 31 August 2023

2 Income from charitable activities (continued)

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

3 Expenditure on charitable activities

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

3 Expenditure on charitable activities (continued)

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

4 Governance costs

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

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

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

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

6 Staff costs

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

Notes to the accounts 31 August 2023

6 Staff costs (continued)

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

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

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

7 Remuneration of key management personnel

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

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

8 Taxation

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

9 Tangible assets

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

12 Analysis of net assets between funds

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

	Unrestricted funds		Restricted funds	31 August 2022 £
	Designated funds £	General funds £	£	
<i>Fund balances at 31 August 2022 are represented by:</i>				
<i>Fixed assets</i>	<i>137,110</i>	<i>—</i>	<i>—</i>	<i>137,110</i>
<i>Current assets</i>	<i>—</i>	<i>62,188</i>	<i>3,505</i>	<i>65,693</i>
<i>Current liabilities</i>	<i>—</i>	<i>(11,103)</i>	<i>—</i>	<i>(11,103)</i>
<i>Total net assets</i>	<i>137,110</i>	<i>51,085</i>	<i>3,505</i>	<i>191,700</i>

13 Restricted funds

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

13 Restricted funds (continued)

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

14 Designated funds

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

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

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

15 Related party transactions

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

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

16 Lease commitments

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

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

