

**Notre Dame
Refugee Centre**

**Annual Report and
Accounts**

31 August 2024

Charity Registration Number
1177990

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

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

Trustees' report 31 August 2024

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

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

OBJECTIVES AND ACTIVITIES

OBJECTIVES

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

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

ACTIVITIES

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

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

OBJECTIVES AND ACTIVITIES (continued)

ACTIVITIES (continued)

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

PUBLIC BENEFIT

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

ACHIEVEMENTS AND PERFORMANCE

THE POLITICAL SITUATION

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

OBJECTIVES AND ACTIVITIES (continued)

THE POLITICAL SITUATION (continued)

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

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

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

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

ACHIEVEMENTS

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

Advice service

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

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

Case matters undertaken include:

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

ACHIEVEMENTS (continued)

Advice service (continued)

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

Family Reunion

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

Fee Waivers

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

Refugee Settlement

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

Asylum Support, Welfare Benefits and Housing

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

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

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

Partnership with Women for Refugee Women

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

ACHIEVEMENTS (continued)

Support services

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

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

English classes

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

Hardship fund

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

VOLUNTEERS

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

FINANCIAL REVIEW

Results for the year

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

FINANCIAL REVIEW (continued)

Results for the year (continued)

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

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

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

Reserves policy and financial position

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

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

PLANS FOR THE FUTURE

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

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

PLANS FOR THE FUTURE (continued)

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

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

ACKNOWLEDGEMENTS AND THANKS

Supporters and donors

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

Charitable trusts and foundations

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

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

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

ACKNOWLEDGEMENTS AND THANKS (continued)

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

RISK MANAGEMENT

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

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

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Background

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

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

Organisation and management

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Remuneration of key management personnel

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

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

Further details are provided in note 7 to the accounts.

Trustees

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

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

Recruitment and induction

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

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

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

In preparing these accounts, the trustees are required to:

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

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

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

Signed on behalf of the trustees:

 ALESSANDRA RAJA

Trustee

Approved by the trustees on: 7/3/2025

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

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Other information (continued)

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

Independent auditor's report 31 August 2024

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

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

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

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

Use of our report

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



11 March 2025

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

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

Statement of financial activities Year to 31 August 2024

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

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

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

Balance sheet 31 August 2024

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

Approved by the trustees
and signed on their behalf by:

AL Raja

ALESSANDRA RAJA

Trustee

Approved on: 7 March 2025

Principal accounting policies 31 August 2024

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

Basis of preparation

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

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

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

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

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

Critical accounting estimates and areas of judgement

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

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

Assessment of going concern

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

Income recognition

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

Income recognition (continued)

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

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

Donations in kind

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

Expenditure recognition

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

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

Fund structure

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

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

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

Tangible fixed assets

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Statement of cash flows

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

Notes to the accounts 31 August 2024

1 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations				
. Donations	27,125	—	27,125	84,525
. Donations in kind	79,000	—	79,000	70,000
2024 Total funds	106,125	—	106,125	154,525

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

Notes to the accounts 31 August 2024

2 Income from charitable activities

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

Notes to the accounts 31 August 2024

2 Income from charitable activities (continued)

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

Notes to the accounts 31 August 2024

3 Expenditure on charitable activities

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

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

4 Governance costs

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

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

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

This is stated after charging:

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

6 Staff costs

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

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

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

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

7 Remuneration of key management personnel

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

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

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

8 Taxation

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

Notes to the accounts 31 August 2024

9 Tangible assets

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

Notes to the accounts 31 August 2024

12 Analysis of net assets between funds

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

	Unrestricted funds		Restricted funds	31 August 2023
	Designated funds	General funds		
	£	£	£	£
<i>Fund balances at 31 August 2023 are represented by:</i>				
<i>Fixed assets</i>	<i>129,830</i>	<i>—</i>	<i>—</i>	<i>129,830</i>
<i>Current assets</i>	<i>—</i>	<i>109,898</i>	<i>6,236</i>	<i>116,134</i>
<i>Current liabilities</i>	<i>—</i>	<i>(38,381)</i>	<i>—</i>	<i>(38,381)</i>
<i>Total net assets</i>	<i>129,830</i>	<i>71,517</i>	<i>6,236</i>	<i>207,583</i>

13 Restricted funds

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

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

Notes to the accounts 31 August 2024

14 Designated funds

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

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

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

15 Related party transactions

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

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

16 Lease commitments

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

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