

**Notre Dame de
France – Society of
Mary**

**Annual Report and
Accounts**

31 August 2021

Charity Registration Number 1177995

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Reference and administrative details

Trustees	Father Hubert Bonnet-Eymard Aymeric Clement Marie-Joseph Brochard Rev. John Hannan Rev. Desmond Hanrahan Etienne Rougier Christel Spay Bishop Alan Stephen Williams
Rector	Father Pascal Boidin
Parish Operations Manager and Trust Secretary	Philippine de Beauregard
Principal office	5 Leicester Place Leicester Square London WC2H 7BX
Charity registration number	1177995
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal Bankers	HSBC Bank plc 28 Borough High Street Southwark London SE1 1YB
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ Lamb Brooks Victoria House 39 Winchester Street Basingstoke Hampshire RG21 7EQ

Reference and administrative details

Surveyors	Burnet Ware and Graves Ltd 13 Half Moon Lane London SE24 9JU
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The trustees present their statutory report together with the accounts of Notre Dame de France – Society of Mary ('NDF' or 'the Charity') for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 25 to 30 and comply with the Charity's trust deed, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The primary aim of the Charity is the establishment and maintenance of a Francophone Roman Catholic Church in London and for such lawful charitable purposes connected with the advancement of the Roman Catholic religion in England and Wales primarily amongst the Francophone community.

The Charity aims to support the religious and other charitable works carried out at Notre Dame de France, Leicester Place, and at the Roman Catholic Chaplaincy to the French Lycée Charles de Gaulle and other French schools in London. The works undertaken in pursuit of these purposes fall into the following main areas: Ministry of the Church of Notre Dame de France, Leicester Square, human and spiritual development, and education and advocacy along with a range of benevolent activities. The Charity also carries out a range of pastoral services, frequently in cooperation with other agencies.

Two of the objectives for the year comprised the provision of chaplaincy services to the Francophone community in London and contributing to solidarity work as part of the Westminster Diocese's commitment to disadvantaged people which is in line with the Marist ethos. It is notable that many of the volunteers most active in the latter activity are themselves members of the Francophone community and so these objectives are mutually supporting.

ACHIEVEMENTS AND PERFORMANCE

The aims of Notre Dame de France continue to be:

- ◆ To establish and maintain a Francophone Roman Catholic Parish Church; and
- ◆ To advance the Roman Catholic religion amongst the Francophone community in the UK.

The activities of the mission at Notre Dame de France continue to reflect these aims.

With the full support of the Trustees and the European Province of the Society of Mary, the mission of Notre Dame de France is:

*"to form **a communion for mission** from within the roman catholic francophone community in London. It contributes to the pastoral care of the 'west end' district of London as a 'city-centre church'. [...] The Society of Mary forms a **communion** through the creation, maintenance and enhancement of pastoral care for the francophone community wherever it is present in London. By its very nature this communion is called to go out on **mission**. The community of Notre Dame de France – religious and laity – is committed to evangelise in word and action; it reaches out to other people, particularly those who frequent the west end and share this environment with us."* [Mission Statement of NDF, 2019]

ACHIEVEMENTS AND PERFORMANCE (continued)

Pastoral bodies

- ◆ The **Pastoral Council** is constituted by representatives from interest groups in the parish and it met four times during the year. The theme for 2019-20, "the God who Speaks / Year of the Word" was extended until June 2021. For 2021-22, it was decided to engage on a reflection on Laudato Si and the ecological dimension. Such a project could also involve the younger generation: Scouts, Chaplaincy... In the October 2021 meeting, the CIASE report on abuse in the French church was discussed. From March 2020 until September 2021, following COVID-19 restrictions, the meetings took place online.
- ◆ A **Pastoral Assistant** has been hired in September 2021 as Musical Director and Director of West End Mission.
- ◆ The **Pastoral Team** manages the day to day operations at NDF. The members represent the Chaplaincy, solidarity, operations and West End Mission. The team meets during the working day and appropriate COVID-19 social-distancing guidelines have been followed during the pandemic.
- ◆ The **Marist Team** comprises three members of the Marist Fathers and Brothers of the Society of Mary (sm) reduced from five at the start of the year and two Marist Missionary Sisters (smsm). It meets regularly on a fortnightly basis.

Religious services and preparation for sacraments

Mass is celebrated every weekday apart from Tuesday in English and in French at the weekends. The number of people attending remained an average of 630 per weekend before the start of the COVID-19 pandemic and an average of 370 with the restrictions. In addition, weekly Sunday Mass is also celebrated at Christ Church except during school holidays. Masses in the other centres (Clapham, Ealing, Fulham, Brook Green, Kentish Town and Wembley) are organised once a year. During the COVID-19 pandemic, the church was open with restricted time for private prayer and numbers for communal worship from July 2020 until the restrictions in numbers eased for the start of the new academic year in September 2021. The Government's recommendations and the Diocese of Westminster's guidelines have been followed throughout, to maintain the social-distancing and other restrictions related to COVID-19.

ChurchSuite was still used to manage sacraments preparation for both children and adults. It was also used for registration to attend Mass during the COVID-19 pandemic and to collect contact details for the NHS Test and Trace scheme until 17 May 2021.

The Government's recommendations and the Diocese of Westminster's guidelines have been followed and Zoom was used for online preparation to sacraments and catechesis. The activities resumed in September 2021 and the sacraments were celebrated during the first school term.

- ◆ The **Gaudete Mass** for young professional adults continues every 2nd Sunday of the month. It is organised by the members of the group themselves. A programme of formation sessions for the group continues every fortnight on a Monday evening. A weekend retreat took place at Douai Abbey on 4-5 December 2021 and 25 attended.

ACHIEVEMENTS AND PERFORMANCE (continued)

Religious services and preparation for sacraments (continued)

- ♦ **Baptism preparation** for small children is supported by a team who meet the parents on a twice-monthly basis. Baptisms were celebrated twice each month on suitable occasions since May 2021. A meeting with the priest celebrating the baptisms and the families is organised to prepare for the celebration, this has been organised following COVID-19 restrictions (online) when recommended by the Government. The preparation resumed in presence in September 2021 when most of the restrictions were lifted but numbers were kept within the Diocese recommendations.
- ♦ **RCIA:** Because of the lockdowns and travel restrictions, baptisms and confirmations had to be postponed. In 2020, 7 adults registered to prepare for Confirmation and 5 for the baptism preparation. 5 adults were confirmed on Pentecost Sunday in 2021. At the start of the 2021-22 school year, 16 candidates were registered to prepare for baptism or to be welcomed into the Church and 11 to prepare for Confirmation.
- ♦ **Marriage preparation:** 75 couples were prepared for marriage in 2020-21. The marriage preparation team was composed of 10 couples. The marriage preparation resumed in September 2021 with fewer numbers to comply with COVID-19 restrictions. A special Mass for the couples who could not get married in 2020-2021 due to the restrictions took place on 12 December 2021. Most preparation sessions were on Zoom until May 2021 when they resumed in presence with limited number of participants.
- ♦ The **sacrament of Reconciliation** was requested on a regular basis both by active members of the parish and by occasional visitors to the church. No communal services of repentance were organised during Advent and Lent 2021.
- ♦ There are three **Masses** on weekends, Saturday at 6pm and Sundays at 11am and 6pm. The 11am Mass is well attended. The Sunday evening Mass is well attended (more than 100 participants every Sunday), especially when prepared by the Gaudete group, and mostly by young adults. Until 17 May 2021, parishioners needed to register online and the tickets numbers were restricted in accordance with COVID-19 guidelines.

Aumônerie Francophone (Chaplaincy)

- ♦ The youth retreat in France (FRAT), due to take place in April 2020 and postponed to February 2021 because of the COVID-19 pandemic was cancelled. Many families offered the deposit as a donation to Notre Dame de France. The next retreat, for those aged 13 to 16, will take place in June 2022 and 23 children are registered.
- ♦ The sacrament celebrations, due to take place in Spring 2020, were postponed. The First Communions were celebrated during the weekend masses in October and December 2020 and the Confirmations were celebrated in September and November 2021.
- ♦ During the first lockdown in March to May 2020, the second lockdown in November 2020 and during the school closures, the catechism was organised online with Zoom until mid-April 2021. Despite the challenging year there was a good and supportive spirit from the families and volunteers.

ACHIEVEMENTS AND PERFORMANCE (continued)

Aumônerie Francophone (Chaplaincy) (continued)

- ♦ The training programme "Annoncer", organised by the dioceses of Pontoise and Versailles for lay pastoral workers, proved to be very interesting and will help to create a lay team able to run the Chaplaincy in the long term. Two lay members and two staff members completed the programme. One staff member, one marist member and two lay members started the 2-year programme in September 2021.
- ♦ Concern for social justice remains integrated into the chaplaincy programme which results in practical support for solidarity initiatives including outreach to the Notre Dame Refugee Centre and the NDF homeless service.

Evangelisation/West End Mission

- ♦ Because of the COVID-19 pandemic and restrictions, the decision was taken not to organise a **Spirit in the City Festival** in 2021 and to start a process to define the evangelising mission. The role of Pastoral assistant was created and offered to a candidate who started in September 2021. The 2022 Spirit in the City Festival is scheduled for September 2022 in line with the launch of the new pastoral year.
- ♦ The Marist Fathers and Brothers community presented Notre Dame de France to the General Administration as an Omnes Gentes project in March 2021. The Marist Team, the Pastoral Team, and the Pastoral Council will be involved upon acceptance.
- ♦ **Night Church** has not resumed since the first lockdown in March 2020.

Other charitable activities

- ♦ **Notre Dame Refugee Centre**, an independent charity, maintains close links to NDF, serving this vulnerable group which is close to the concerns of the NDF mission. The relationship between NDRC and NDF is good and is vital for both entities. From March 2020, the Centre operated a telephone or online appointment system only and extended its telephone advice services. Most of the staff members worked from home until Summer 2021 when the NDRC office refurbishment was completed. ESOL and art therapy activities continued throughout the year using Zoom and from September 2021 clients have been able to return to the Centre, by appointment only, for some activities, as well as others continuing on Zoom. NDF staff, supporters and parishioners participated in the London Legal Walk 10x Challenge in October 2021 which raised over £5,000 for NDRC. The café and Drop-In days had to stop due to the COVID-19 restrictions and plans to reopen in January 2022 were disrupted following the introduction of renewed restrictions during December and January because of the Omicron variant. The revised plan is to reopen on Monday 21 February.
- ♦ The **Service to Homeless** has been well attended and had the support of a good group of dedicated volunteers. The service stopped at the beginning of the COVID-19 lockdown in March 2020 but resumed a fortnight later as an outdoor takeaway service and has continued throughout the pandemic. The film club resumed in November 2021.
- ♦ Westminster Council took over the organisation of the **Night Shelter** from West London Mission. The service at NDF stopped at the end of March 2020, as the clients were housed in hotels from then. It will not resume before Summer 2022.

ACHIEVEMENTS AND PERFORMANCE (continued)

Other charitable activities (continued)

- ♦ The other pastoral services offered by the Marist team continue. These include calls for confession, participation in diocesan activities etc.
- ♦ NDF is supporting **The Lazarus Project**, developed by members of the parish. The new charity has been approved by the Charity Commission during Summer 2021.

Other events

- ♦ Notre Dame de France participated in the “Communautés Catholiques Francophones dans le Monde” Journées Pastorales in September 2021 which took place on Zoom.
- ♦ The choir of Notre Dame de France performed a fundraising concert on 15 October 2021 in support of NDRC and on 16 October 2021 in support of Farm Street Church.

Administration

- ♦ The pandemic has taken its toll within the team. Some members have suffered from mental illness and long Covid.
- ♦ The new organisation of the reception in the evening during the week and on weekends has improved the security in the church and was a relief for the Marist community.
- ♦ The catering has been reorganised to improve the quality and be more environmentally friendly.
- ♦ The good work of the team was recognised and gratitude shown for the efforts made during the COVID-19 lockdown.
- ♦ Safeguarding: Volunteers continue to be DBS checked. This has been working smoothly at the Chaplaincy.

COVID-19 measures

- ♦ The guidelines from the Diocese of Westminster and the recommendations from the Government were followed and applied to the Church and its premises (Church, Maison Pierre Chanel, Chaplaincy, offices and Community spaces). Every amendment has been closely monitored and the new rules applied.
- ♦ To reduce the risk of contamination the church opening times and the number of attendees have been reduced.
- ♦ A ticketing system was put in place until May 2021 for all the celebrations, Mass, meetings, etc. The records of the contact details of attendees were kept in accordance with the NHS Test and Trace requirements until May 2021.
- ♦ A list of elderly or more vulnerable parishioners was made to keep in touch with them through phone calls. We send a paper version of the weekly newsletter by post to those without internet access. There are 40 contacts on the list.

ACHIEVEMENTS AND PERFORMANCE (continued)

COVID-19 measures (continued)

- ◆ The parish groups were encouraged to meet online during the lockdown. Guidelines for the use of the premises were set up in September 2021 when groups resumed their activities.
- ◆ The staff were encouraged to work from home in line with Government guidelines. With the reduction of activities, the Coronavirus Job Retention Scheme was used from March 2020 until September 2021 for up to 14 employees.

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- ◆ The previous policy of replacing all desktop computers with laptops meant that the team have been able to work remotely when necessary during the COVID-19 lockdown periods.
- ◆ ChurchSuite kept providing a satisfactory database management solution and the team was confident in using it. As at 31 December 2021, there were 1,826 adults and 1,155 children registered on the database. ChurchSuite is being used for the registration to sacraments (marriage, baptism,...) and parish events. The online payment facility offers more flexibility for the payment of subscriptions and also for donations and fundraising. It has made tracking easier and has given a better overview of the payments and givers. During the pandemic, ChurchSuite has been used to register the attendants to Mass and events and collect contact details for the NHS Track and Trace.
- ◆ The registration process for the Chaplaincy was made through 123Form and the team was satisfied by the system. It was also well received by the parents. The online payment facility offered more flexibility for the payment of subscriptions and also for donations.

GDPR

- ◆ NDF is GDPR (General Data Protection Regulation) compliant.

Fundraising and Gift Aid

The two-fold campaign has been continued:

- ◆ Gift Aid it: Parishioners were encouraged to give online via Church Suite, and apply Gift Aid. The Gift Aid envelopes have also been displayed in the church during Mass and the amount of Gift Aid collected has continued to rise significantly.
- ◆ A tithe (contribution to parish upkeep) campaign was started in December 2020 for Advent and a letter sent to all the contacts in the database. It aimed at covering the living expenses of the Marist team and the wages of the lay pastoral assistants and had a good response.

The process of claiming Gift Aid with ChurchSuite is easier and quicker and information on our donors is more readily available.

ACHIEVEMENTS AND PERFORMANCE (continued)

Fundraising and Gift Aid (continued)

Other than church collections and small scale fundraising by way of informal events, the Charity does not engage in fundraising by way of significant appeals, or otherwise seeking donations directly from members of the public. The trustees therefore have not formally adopted The Fundraising Regulator's Code of Practice. The trustees do however seek to ensure that the Charity operates ethically in all affairs. There were no complaints in relation to fundraising in 2020-21.

Refurbishment and improvements

- ♦ **Church (inside):** the lighting of the tapestry was not satisfactory and following a recommendation from Light Perception, a new lighting system was proposed and accepted by the Historic Churches Committee (HCC). An application for a grant was made to the French Government (STAFE) but rejected. The work on the first phase (£31,640) was carried out during Summer 2021 and phase 2 (£109,915) is scheduled for Summer 2022. The inauguration of the new lighting (phase 1) took place on 2 December 2021.
- ♦ **Church (outside):** the outside gates and doors needed to be repaired. A quote from Metalcraft for £40,000 has been agreed and permission was granted by HCC in October 2021.
- ♦ **Dispute:** The right of light compensation claim has been making slow progress. In January the barrister at Landmark Chambers left the case and was replaced by the Barristers Chamber recommended by the Insurance DAS. Up to £100,000 of the costs of the claim are covered under the insurance policy. The claim was updated to consider the trespass of the ventilation plant and the fire escape route.
- ♦ **Maison Pierre Chanel:** A tenancy at will was agreed between NDF and NDRC and the Director of the Centre launched a fundraising campaign for the refurbishment of the Refugee Centre's offices on the 3rd floor. The new layout proposal and budget were accepted in September 2020, work commenced in January 2021 and was completed in June 2021. NDF received a grant from Westminster City Council to support the community centre Maison Pierre Chanel and part of this grant was used to pay for improvements which will benefit the whole building.

Diocese of Westminster and other contacts

- ♦ The Marist priests take part in the deanery meetings and NDF is represented at ethnic chaplaincy meetings.
- ♦ The Marist priests attend the meetings of the West End Churches.
- ♦ Notre Dame de France is represented at the ecumenical breakfasts of the clergy of the West End.
- ♦ Notre Dame de France is supporting the charity Lazarus UK (addressing homeless social isolation by proposing shared accommodation between young professional volunteers and homeless people in London).

ACHIEVEMENTS AND PERFORMANCE (continued)

Communications

- ◆ Newsletters were sent on a regular basis using Mailchimp (1-2 per week until June 2021 and then once a week).
- ◆ ChurchSuite was used to advertise events and communicate with volunteers and group members.
- ◆ Communication on the main events and parish life were communicated on social media (Instagram and Facebook).
- ◆ Letters were sent on a regular basis to vulnerable and isolated parishioners with no access to emails.

Marist team

- ◆ A new SMSM Sister's arrival was delayed until October 2020 due to the COVID-19 pandemic.
- ◆ A Marist brother left in December 2020.
- ◆ A Marist father left in February 2021 and another Marist father spent 2 sabbatical months at NDF during October-December 2021.

Public benefit

In compliance with the Charities Act 2011 the trustees are confident that our work is of direct benefit to the public. The aims of the Charity and the activities that it provides are demonstrably of public benefit. In essence, our mission is primarily to Francophone people in and around London – French nationals and other French-speaking temporary and permanent residents. Besides providing the usual pastoral activities expected of an ethnic chaplaincy and parish, its mission is to link members of this community with each other, and through charitable activities with disadvantaged people. The policy before the COVID-19 restrictions was that the church space was open to the public for at least twelve hours a day. This policy has partially resumed since Summer 2021 and the church space is now open to the public for over 60 hours per week.

FINANCIAL REVIEW

A summary of the year's results can be found on page 22 of the accounts.

Total income for the year was £821,896 (2020 - £875,801), a decrease of £53,905 against the previous year. Most of the regular income is derived from the Charity's investments, the main components of which are the rental income from the investment properties and church hall totalling £374,271 (2020 - £470,203). Rental income has again been significantly reduced by the closures affecting retail, hospitality and leisure premises during the second COVID-19 lockdown. Church collections and other donations comprise an important source of income to the Charity, amounting to £280,028 (2020 - £221,674) of the Charity's total income. The Charity also received grants in respect of the COVID-19 crisis from Westminster City Council and the Coronavirus Job Retention Scheme totalling £73,870 (2020 - £74,877).

FINANCIAL REVIEW (continued)

Total expenditure was £672,287 (2020 - £775,197) a decrease of £102,910 over the previous year. The principal expenditure streams are salaries of £336,949 (2020 - £346,605), support of clergy (including the Chaplaincy) of £49,172 (2020 - £43,825), upkeep and management of the investment properties of £26,942 (2020 - £61,956) and premises costs of £20,567 (2020 - £57,485). The Charity aimed to minimise costs wherever possible to mitigate the reduction in income caused by impact of the COVID-19 pandemic and staff were put on furlough when activities reduced or ceased.

The charity made a gain on the revaluation of listed investments totalling £47,961 (2020 – loss on revaluation £4,167) and revalued the commercial investment properties, reducing their combined value by £606,000 (2020 – no revaluation). Net expenditure was therefore £408,430 (2020 – net income £96,437).

Reserves policy and financial position

The balance sheet at 31 August 2021 included net assets totalling £28,192,053 (2020 - £28,600,483).

The trustees had set aside four designated funds at the year end, one being equal to the value of the Charity's church, the second being equal to the net book value of other fixed assets, the third being equal to the value of the Charity's investment properties. These designations are made in recognition of the fact that the buildings cannot be spent as liquid resources and the investment properties have to be retained to generate income. It would be inappropriate to sell these assets to meet the ongoing expenditure of the Charity. The fourth fund is a church repainting fund which holds a balance of £50,000 (2020 - £50,000) for future decorative works to the church.

The remaining unrestricted reserves at 31 August 2021 amounted to £538,862 (2020 - £362,297) representing 'free' reserves. The Charity held free reserves for two purposes:

- ◆ To provide funds for the routine maintenance and upkeep of the functional and investment properties.
- ◆ To provide working capital to fund day to day operations, and a contingency for temporary reductions in income or unexpected revenue costs.

The Trustees have agreed a reserves policy of free reserves totalling 3 to 9 months budgeted operating costs, with an absolute minimum of the higher of 3 months budgeted operating costs or £200,000. A meeting would be called if the figures should reach this level. The trustees are satisfied that the reserves at 31 August 2021 are in line with this policy and despite the ongoing challenges caused by the COVID-19 pandemic and resulting restrictions do not have any current concerns regarding the ability of the Charity to continue as a going concern.

FINANCIAL REVIEW (continued)

Investment policy and performance

The Charity's investment policy is to achieve maximum investment income and capital growth without exposing the Charity to excessive risk.

The investments are spread over rental properties, which have been owned by the Charity for many years, and other investments comprising cash deposits valued at £91,211 (2020-£152,189), M&G Charifund units valued at £46,836 (2020 - £37,127) and COIF Charities Investment Fund units valued at £255,360 (2020 - £217,108).

The trustees monitor investment performance on a regular basis, through an Investment Committee. The trustees believe that the performance of the investments in relation to their investment policy has been satisfactory, taking account of general market conditions with income largely maintained at planned levels.

Investment properties are held primarily to generate income. Throughout the financial year conditions have remained challenging for the commercial tenants, with retail and hospitality closures as part of the COVID-19 local and second national lockdowns, and it has been necessary to continue to agree to some rent reductions to assist them.

The investment properties of the Charity in the UK were valued as at 1 September 2015 by an external valuer, GeraldEve LLP, a regulated firm of Chartered Surveyors. The valuations were prepared in accordance with the requirements of the RCIS Valuation – Professional Standards: January 2014 and the International Financial Reporting Standards. The valuations of the properties were on the basis of fair value, equated to market value. They were principally derived using the Comparative Method of Valuation.

Since the onset of the COVID-19 pandemic, there has been a reduction in the certainty with which property values can be inferred from historic data. The ongoing control measures arising from the pandemic have also increased the uncertainties facing some of our tenants' businesses, which has a further consequential impact on valuations. At 31 August 2021 the trustees have decided to reduce the value of the commercial properties by £606,000. Although the values reported in note 14 are believed to be a fair estimate, there will be a greater likelihood that actual amounts achievable would differ from these valuations than in previous periods. It is unlikely any values are to be realised through sales in the foreseeable future as there is currently no intention to dispose of any of the investment properties.

Further commentary is provided in the principal accounting policies accompanying the annual accounts.

PLANS FOR FUTURE PERIODS

The second phase of the work for the new lighting system in the church is planned to begin in Summer 2022 and the renovation of the gates and front doors is scheduled for early Spring 2022.

Despite the current challenges, the core sources of income remain the same, allowing us to maintain a strong NDF team and a good standard of services. We do not take for granted the challenge to achieve a healthy level of financial contributions and funding from sources other than the parishioners and friends of Notre Dame de France. This is important for the future since we rely considerably as a charity on the Francophone community in and around London.

People's ability to cope with the current strains of life, especially during this time of the COVID-19 pandemic, makes them seek guidance and counselling. So we will need to improve the welcoming team and also pursue ways of providing the volunteers with basic training.

The strategy of accessing resources from the larger Marist family of congregations and beyond has been successful and will be continued. The European province of the Marist Fathers and Brothers has made a priority of the mission of Notre Dame de France and it continues to make plans to ensure its sustainability into the future. The partnership between the European province and with the Marist Missionary Sisters congregation has proven to be successful and we have reason to hope that this will continue. The Marist authorities have concentrated personnel resources in the community. The training and formation of lay people for the pastoral and organisational tasks at NDF is all the more important so that it can continue to fulfil its mission.

The strengthening of the chaplaincy team through committed volunteers will continue and will enhance the delivery of the whole chaplaincy service. It is essential that the provision of training and formation for a number of lay people attached to the community be continued and we will expand this if possible.

The NDF mission is well served by a dedicated, skilled and generous staff. As trustees we wish to express our gratitude to them. Without their faithful assistance our pastoral response in mission would be much reduced. In addition, one of the precious assets at NDF is the talented and solid group of volunteers, the large number of people of the Francophone community of London and others who work with us. We are very conscious of the fact that NDF relies on the generosity of many who freely give of their talents and time. The trustees wish to record their gratitude to all those involved with us in delivering religious education to children and adults alike, preparation for the sacraments, being an evangelisation presence in the West End and our charitable activities. The Charity greatly values the dedication and commitment of the members of the Francophone community and those of other language groups who join them in the mission of Notre Dame de France.

The impact of the COVID-19 pandemic combined with Brexit and the consequences of new immigration laws are starting to show in the lower number of children enrolled at the Aumônerie and a decreasing number of couples for the marriage preparation. The trustees see it as a potential risk for the Charity as it might impact the income.

RISK MANAGEMENT

The trustees have identified the major risks which the Charity is facing and have satisfied themselves that systems are in place or under development to mitigate those risks.

The principal risks are described below together with a brief description of how these risks are being managed.

- ◆ **Reliance on rental income:** The Charity is reliant on rental income from its portfolio of investment properties. Rental income from any one property is of a substantial value to the Charity. It is therefore important to ensure that properties are not vacant for protracted periods of time and that rent arrears are collected on a timely basis. The Charity works with its professional advisors to source suitable tenants, undertake appropriate due diligence on such tenants and draft legally binding tenancy agreements. Wherever possible, the Charity aims to retain relationships with reliable and long-standing tenants. From March 2020 the loss of income suffered by the commercial tenants was a real concern. The trustees have worked with success with those tenants to find the most sustainable financial solution for both parties. From September 2021 the tenants resumed paying full rent.
- ◆ **Investment volatility:** In addition to the investment properties, a substantial part of the Charity's funds are held as listed investments, the value of which is dependent on movements in UK and world stock markets. The amounts invested have been spread across two common investment funds. By investing in common investment funds, the trustees are able to diversify their investments in order to spread the investment risk. The underlying investments held within these funds are also congruent with the ethical investment requirements mandated by the trustees.
- ◆ **Brexit impact:** The trustees are wary that Brexit can still have an impact on both the Charity's finances and also on the day-to-day activities. It is still difficult to determine precisely the manner and magnitude by which the Charity will be affected in the long term and thus plan for the future. In order to manage this, however, the trustees meet regularly to discuss such matters and consider the suitability of their reserves policy on a regular basis.
- ◆ **Changes to immigration laws:** The trustees note that in recent years, partly due to changes in immigration laws, there has been a decline in the numbers of French-speaking African communities in the UK. The trustees are aware of this trend and will be considering this as part of their longer term strategy.
- ◆ **COVID-19:** The Charity has very closely monitored and followed the recommendations issued by the Government, the Diocese of Westminster and local authorities and will continue to do so. The charity has encouraged and facilitated the use of online tools to maintain contact with and within the different groups. The trustees are aware that the long term effect of the COVID-19 pandemic combined with Brexit has an impact on the numbers of French-speaking families staying in the UK.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Constitution

The Charity is governed by a constitution dated 15 February 2018 and is registered with the Charity Commission since 17 April 2018, charity registration number 1177995.

Trustees

The trustees are ultimately responsible for the operation of the Charity. The trustees are appointed by the Superior of the Marist Fathers Community at Notre Dame de France.

The trustees meet as a body four times in each calendar year. Major decisions are taken at those meetings, usually by consensus. The trustees receive all the relevant documentation in advance, and may inform themselves in more detail through direct contact with the Trust Secretary or Chairman. These meetings were held on Zoom during most part of the pandemic.

Organisation and management

The day-to-day decision making in the Charity is in the charge of the Rector, who is assisted by the team of Marist Fathers and Brother in all questions that impact on the mission entrusted to the team by their religious superiors; and by the pastoral team, comprising four people, religious and lay, selected because of their knowledge of key dimensions of the work of the church, their commitment to its mission, and their professional competence. This body meets once or twice each month, under the presidency of the Rector. Responsibility for financial management and day-to-day decision-making, is in the hands of the Rector, supported by the Trust Secretary and a qualified accountant. The property portfolio is managed by the Trust Secretary together with the Facilities Manager.

Remuneration of key management personnel

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

Neither the Rector nor any 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 10 to the accounts.

Trustees

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

Trustee	Appointed/Resigned
Father Hubert Bonnet-Eymard	
Aymeric Clement Marie-Joseph Brochard	
Rev. John Hannan	
Rev. Desmond Hanrahan	
Etienne Rougier	
Christel Spay	
Bishop Alan Stephen Williams	

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Recruitment and induction

Under the Trust Deed, the Superior of the Marist Fathers Community at Notre Dame de France formally appoints and removes trustees, although recruitment remains a matter for the trustee body as a whole. Lay trustees are recruited through an open process which includes a skills need analysis; advertising via parish groups, newsletter and masses; short listing against identified criteria; and interview.

All trustees are offered an induction programme, which includes the opportunity to meet with key staff and advisers. Trustee training has included both induction and continuous development training. The chair of trustees and all other trustees are issued with role descriptions, a declaration of interests policy is in place, and a formal governance review was recently completed and approved. All trustees undergo the DBS disclosure process.

Trustees are required to review their own performance annually in consultation with the Superior and the Chairman, and have examined major areas of responsibility, including investments and reserves, and risk. A review of relationships with professional advisors has taken place.

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.

VOLUNTEERS

The trustees wish to record their thanks to those countless people of the French/French-speaking community of London, and others, who, by the free gift of their time and talents, have made it possible to pursue the aims of the Charity, and to help Notre Dame de France grow as a centre of worship and of caring in the community. It is no exaggeration to say that, without the people who help with all the parish activities and the missions around London's West End, those activities would be severely curtailed or would cease altogether.

Of equal and special note is the trustees' gratitude to the 100 plus volunteers who work in the Chaplaincy at an estimated value to the Charity of more than £150,000 per annum. Without these individuals it would be impossible to deliver religious education to all those children, individuals and families who wish to receive it. Classes are held in a variety of venues, with some being more convenient for volunteers than others. The dedication and commitment of the members of the Francophone community who provide the vast majority of the Charity's volunteers is much appreciated.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

In preparing these accounts, the trustees are required to:

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

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

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

Signed on behalf of the trustees:

Trustee

Approved by the board on:

Independent auditor's report to the trustees of Notre Dame de France – Society of Mary

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Other information (continued)

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

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

Statement of financial activities Year to 31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Income from:							
Donations and legacies	1	258,961	21,067	280,028	190,279	31,395	221,674
Investments and interest receivable	2	383,002	—	383,002	479,316	—	479,316
Charitable activities	3	144,272	14,594	158,866	160,605	14,206	174,811
Total income		786,235	35,661	821,896	830,200	45,601	875,801
Expenditure on:							
Raising funds							
. Upkeep and management of investment properties	4	26,942	—	26,942	61,956	—	61,956
Charitable activities							
. Administering trust and upkeep of parish	5	508,538	15,658	524,196	562,800	30,860	593,660
. Chaplaincy	6	86,106	10,899	97,005	100,384	11,697	112,081
. Grants and donations	7	24,144	—	24,144	7,500	—	7,500
Total expenditure		645,730	26,557	672,287	732,640	42,557	775,197
Net income before investment gains		140,505	9,104	149,609	97,560	3,044	100,604
Net gains (losses) on revaluation of listed investments	14	47,961	—	47,961	(4,167)	—	(4,167)
Net (losses) on revaluation of investment properties	14	(606,000)	—	(606,000)	—	—	—
Net (expenditure) income before transfers	9	(417,534)	9,104	(408,430)	93,393	3,044	96,437
Transfers between funds	18	—	—	—	—	—	—
Net movement in funds		(417,534)	9,104	(408,430)	93,393	3,044	96,437
Reconciliation of funds:							
Balances brought forward at 1 September 2020		28,592,998	7,485	28,600,483	28,499,605	4,441	28,504,046
Balances carried forward at 31 August 2021		28,175,464	16,589	28,192,053	28,592,998	7,485	28,600,483

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

Balance sheet 31 August 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Heritage assets	12	4,140,000		4,140,000	
Tangible assets	13	11,452,602		11,440,701	
Investments	14	12,296,751		12,854,766	
			27,889,353		28,435,467
Current assets					
Debtors	15	67,353		82,441	
Cash at bank and in hand		359,526		148,037	
Short term deposits		91,211		152,189	
		518,090		382,667	
Liabilities					
Creditors: amounts falling due within one year	16	(131,404)		(72,677)	
Net current assets			386,686		309,990
Creditors : amounts falling due after more than one year	17		(83,986)		(144,974)
Total net assets			28,192,053		28,600,483
The funds of the charity:					
Funds and reserves					
Restricted funds	18		16,589		7,485
Unrestricted funds					
. Designated funds	19		27,636,602		28,230,701
. General funds			538,862		362,297
			28,192,053		28,600,483

Approved by the trustees
and signed on their behalf by:

Trustee

Approved on:

Statement of cash flows 31 August 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(196,393)	(427,806)
Cash flows from investing activities:			
Investment income and interest received		383,002	479,316
Purchase of tangible fixed assets		(35,960)	(8,239)
Net divestment in cash deposits		60,978	26,784
Net cash provided by investing activities		408,020	497,861
Change in cash and cash equivalents in the year		211,627	70,055
Cash and cash equivalents at 1 September 2020	B	148,037	78,080
Change in cash and cash equivalents due to exchange rate movements		(138)	(98)
Cash and cash equivalents at 31 August 2021	B	359,526	148,037

Notes to the statement of cash flows for the year to 31 August 2021

A Reconciliation of net income to net cash used in operating activities

	2021 £	2020 £
Net (expenditure) income (as per the statement of financial activities)	(408,430)	96,437
Adjustments for:		
Depreciation charge	24,059	26,927
Exchange rate movements	138	98
Decrease in investments	558,015	4,167
Investment income and interest receivable	(383,002)	(479,316)
Decrease (increase) in debtors	15,088	(10,162)
Decrease in creditors	(2,261)	(65,957)
Net cash used in operating activities	(196,393)	(427,806)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	359,526	148,037
Total cash and cash equivalents	359,526	148,037

C Analysis of changes in net debt

	At 1 September 2020	Cash flows	At 31 August 2021
Cash at bank and in hand	148,037	211,489	359,526
Total	148,037	211,489	359,526

Principal accounting policies 31 August 2021

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

Basis of preparation

These accounts have been prepared for the year to 31 August 2021 with comparative results for the year ended 31 August 2020. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

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

Preparation of the accounts requires the trustees to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets to determine the depreciation rate applied;
- ◆ determining the basis for allocating support costs;
- ◆ determining the designations to be made from unrestricted general funds; and
- ◆ the valuation of investment properties. In particular, the properties were formally valued with professional assistance as at 1 September 2015. The trustees have considered general market conditions and independent evidence and have concluded that there is unlikely to be any material change in the carrying value of the residential properties since the last formal valuation. However independent evidence indicates that the values of the commercial properties have decreased so the trustees have reduced the carrying values of the commercial properties accordingly.

Assessment of going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. In making this assessment the trustees have considered the impact of the COVID-19 pandemic, and while that has caused some parts of the Charity's income to decrease, the Charity has also been able to reduce costs wherever possible to mitigate the reduction in income.

Assessment of going concern (continued)

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. The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

Income recognition

Income is recognised in the period in which the charity is entitled to receipt, the amount can be measured with reasonable certainty and it is probable that the income will be received. 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.

Income for the charity comprises donations, legacies, investment income and grants.

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. 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.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest on funds held on deposit 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.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements, in accordance with the Charities SORP FRS 102.

Where services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements as both income and expenditure at its estimated fair value based on the value of the contribution to the charity. There were no such donations during the year.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with generating donations and the fees rebated by investment managers in connection with the management of the charity's listed investments. It also includes the cost of the upkeep and management of investment properties.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. It includes costs directly attributable to the activity as well as the central overheads including governance costs. Such costs include :
 - ◇ The upkeep of Notre Dame de France church and parish;
 - ◇ The provision of Christian education at a chaplaincy in South Kensington; and
 - ◇ Miscellaneous charitable projects.

Governance costs comprise the costs incurred with meeting constitutional and statutory requirements and the costs associated with the strategic management of the charity.

Tangible fixed assets

Land and buildings

The freehold operational and investment properties of the charity in the UK were valued as at 1 September 2015 by an external valuer, GeraldEve LLP, a regulated firm of Chartered Surveyors. The valuations were prepared in accordance with the requirements of the RCIS Valuation – Professional Standards: January 2014 and the International Financial Reporting Standards. The valuations of the properties were on the basis of Fair Value, equated to Market Value. They were principally derived using the Comparative Method of Valuation. Under the transitional arrangements set out in FRS 102, this valuation is treated as the 'deemed cost' of the relevant assets as at 1 September 2014. The trustees consider that there is no material difference between the value of the properties on the valuation date, 1 September 2015, and the transition date, 1 September 2014. Additions to freehold land and buildings since that date are stated at cost.

Freehold land is not depreciated as the land has an indefinite useful life.

Tangible fixed assets (continued)

Land and buildings (continued)

The trustees consider that the useful life of freehold buildings is also indefinite. The trustees consider the possibility of impairment of the properties' value annually and if any impairment is identified a provision for the resulting reduction in value is made.

Properties held for both investment purposes and the charity's own use (mixed use properties) are split between tangible fixed assets and investments (see below) in line with the use of the property.

Heritage assets

The land and buildings comprising the Notre Dame de France Roman Catholic Church has been classified as a heritage asset. As per the land and buildings above, a valuation on an existing use basis has been obtained. The valuation does not reflect the additional value of church decorations, religious artefacts and paraphernalia over and above that of the church structure. Reliable cost information is not available for these assets which are not readily marketable and accordingly they have been excluded from the balance sheet, as permitted by the Charities SORP FRS 102. As for the other land and buildings, under the transitional arrangements set out in FRS 102, the valuation obtained is treated as the 'deemed cost' as at 1 September 2014.

No depreciation is provided in respect of this asset as its useful life is considered indefinite. The trustees consider the possibility of impairment of the asset's value annually and if any impairment is identified a provision for the resulting reduction in value is made. Expenditure which, in the trustees' view, is required to preserve or clearly prevent further deterioration of individual collection items is recognised in the statement of financial activities when it is incurred.

Other tangible fixed assets

Assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised.

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

♦ Furniture and equipment	25% on cost
♦ Church furnishings	5% on cost
♦ Furnishings in renovated property	10% on cost

Investments

Listed investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The charity does not acquire put options, derivatives or other complex financial instruments.

Investments (continued)

Investment properties

Investment properties are included in the accounts at fair value, being the estimated open market value of the properties. The valuation has been determined by the trustees after consultation with their professional property advisers.

Since the onset of the COVID-19 pandemic, there has been a reduction in the certainty with which property values can be inferred from historic data. The ongoing control measures arising from the pandemic have also increased the uncertainties facing some of our tenants' businesses, which has a further consequential impact on valuations. Although the values reported in note 14 are believed to be a fair estimate, there will be a greater likelihood that actual amounts achievable would differ from these valuations than in previous periods.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value where the investment is acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise (consistent with a 'fair value through profit or loss' basis).

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.

Fund structure

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

Principal accounting policies 31 August 2021

Fund structure (continued)

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

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities in equal amounts over the lease term.

1 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations				
. Church collections and donations	258,961	21,067	280,028	220,914
. Legacy	—	—	—	200
. Other donations	—	—	—	560
2021 Total funds	258,961	21,067	280,028	221,674

	<i>Unrestricted funds £</i>	<i>Restricted Funds £</i>	<i>Total 2020 £</i>
<i>Donations</i>			
<i>. Church collections and donations</i>	189,519	31,395	220,914
<i>. Legacy</i>	200	—	200
<i>. Other donations</i>	560	—	560
<i>2020 Total funds</i>	<i>190,279</i>	<i>31,395</i>	<i>221,674</i>

2 Income from investments and interest receivable

	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Rental income from church hall	101,123	—	101,123	144,842
Income from investment properties	273,148	—	273,148	325,361
	374,271	—	374,271	470,203
Income from listed investments				
. Common investment funds	8,669	—	8,669	8,913
Interest receivable				
. Bank interest	62	—	62	200
2021 Total funds	383,002	—	383,002	479,316

	<i>Unrestricted funds £</i>	<i>Restricted Funds £</i>	<i>Total 2020 £</i>
<i>Rental income from Church Hall</i>	144,842	—	144,842
<i>Income from investment properties</i>	325,361	—	325,361
	470,203	—	470,203
<i>Income from listed investments</i>			
<i>. Common investment funds</i>	8,913	—	8,913
<i>Interest receivable</i>			
<i>. Bank interest</i>	200	—	200
<i>2020 Total funds</i>	<i>479,316</i>	<i>—</i>	<i>479,316</i>

3 Income from charitable activities

	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants in respect of evangelisation outreach projects:				
. Marist European Province	—	2,794	2,794	12,206
Grant in respect of West End outreach projects:				
. Albert Gubay Foundation	—	2,000	2,000	2,000
. National Lottery	—	9,800	9,800	—
Grants in respect of Coronavirus crisis:				
. Retail, hospitality and leisure	29,222	—	29,222	25,000
. Coronavirus Job Retention Scheme	44,648	—	44,648	49,877
	<u>73,870</u>	<u>14,594</u>	<u>88,464</u>	<u>89,083</u>
Subscriptions	63,078	—	63,078	70,769
Retreats	856	—	856	5,409
Other miscellaneous income	6,468	—	6,468	9,550
	<u>70,402</u>	<u>—</u>	<u>70,402</u>	<u>85,728</u>
2021 Total funds	<u>144,272</u>	<u>14,594</u>	<u>158,866</u>	<u>174,811</u>

	Unrestricted funds £	Restricted Funds £	Total 2020 £
<i>Grants in respect of evangelisation outreach projects:</i>			
<i>. Marist European Province</i>	—	12,206	12,206
<i>Grant in respect of West End outreach projects:</i>			
<i>. Albert Gubay Foundation</i>	—	2,000	2,000
<i>Grants in respect of Coronavirus crisis:</i>			
<i>. Retail, hospitality and leisure</i>	25,000	—	25,000
<i>. Coronavirus Job Retention Scheme</i>	49,877	—	49,877
	<u>74,877</u>	<u>14,206</u>	<u>89,083</u>
<i>Subscriptions</i>	70,769	—	70,769
<i>Retreats</i>	5,409	—	5,409
<i>Other miscellaneous income</i>	9,550	—	9,550
	<u>85,728</u>	<u>—</u>	<u>85,728</u>
2020 Total funds	<u>160,605</u>	<u>14,206</u>	<u>174,811</u>

4 Expenditure on charitable activities: Upkeep and management of investment properties

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Investment property expenses	5,191	—	5,191	39,802
Other fees	21,751	—	21,781	22,154
2021 Total funds	26,942	—	26,942	61,956

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2020 £</i>
<i>Investment property expenses</i>	39,802	—	39,802
<i>Other fees</i>	22,154	—	22,154
<i>2020 Total funds</i>	<i>61,956</i>	<i>—</i>	<i>61,956</i>

5 Expenditure on charitable activities: Administering trust and upkeep of parish

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs (note 10)	287,725	2,794	290,519	288,350
Support of clergy	35,972	—	35,972	35,585
Church supplies	16,277	—	16,277	13,564
Premises	20,567	—	20,567	57,485
Legal and professional costs	1,073	—	1,073	7,115
Governance costs (note 8)	12,960	—	12,960	12,960
Other costs	133,964	12,864	146,828	178,601
2021 Total funds	508,538	15,658	524,196	593,660

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2020 £</i>
<i>Staff costs (note 10)</i>	276,144	12,206	288,350
<i>Support of clergy</i>	35,585	—	35,585
<i>Church supplies</i>	13,564	—	13,564
<i>Premises</i>	57,485	—	57,485
<i>Legal and professional costs</i>	7,115	—	7,115
<i>Governance costs (note 8)</i>	12,960	—	12,960
<i>Other costs</i>	159,947	18,654	178,601
<i>2020 Total funds</i>	<i>562,800</i>	<i>30,860</i>	<i>593,660</i>

Included in premises costs is £nil (2020 - £33,503) relating to major repairs, maintenance and redecoration of the buildings during the year.

6 Expenditure on charitable activities: Chaplaincy

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs (note 10)	46,430	—	46,430	58,255
Support of clergy	13,200	—	13,200	8,240
Other costs	26,476	10,899	37,375	45,586
2021 Total funds	86,106	10,899	97,005	112,081

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Staff costs (note 10)</i>	<i>58,255</i>	<i>—</i>	<i>58,255</i>
<i>Support of clergy</i>	<i>8,240</i>	<i>—</i>	<i>8,240</i>
<i>Other costs</i>	<i>33,889</i>	<i>11,697</i>	<i>45,586</i>
<i>2020 Total funds</i>	<i>100,384</i>	<i>11,697</i>	<i>112,081</i>

7 Expenditure on charitable activities: Grants and donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Notre Dame Refugee Centre (note 22)	24,144	—	24,144	7,500
2021 Total funds	24,144	—	24,144	7,500

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Notre Dame Refugee Centre (note 22)</i>	<i>7,500</i>	<i>—</i>	<i>7,500</i>
<i>2020 Total funds</i>	<i>7,500</i>	<i>—</i>	<i>7,500</i>

8 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Legal, professional and audit costs	12,960	—	12,960	12,960
2021 Total funds	12,960	—	12,960	12,960

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Legal, professional and audit costs</i>	<i>12,960</i>	<i>—</i>	<i>12,960</i>
<i>2020 Total funds</i>	<i>12,960</i>	<i>—</i>	<i>12,960</i>

Governance costs have been allocated in full to the expenditure on administering the trust and upkeep of parish (see note 5).

9 Net income

This is stated after charging:

	2021 £	2020 £
Staff costs (note 10)	336,949	346,605
Auditor's remuneration, including VAT		
. Audit services	12,960	12,960
Operating lease rentals	8,255	6,929

10 Staff costs and remuneration of key management personnel

	2021 £	2020 £
Staff costs during the year were as follows:		
Wages and salaries	298,282	308,033
Social security costs	22,546	22,763
Pension costs	16,121	15,809
	336,949	346,605

	2021 £	2020 £
Staff costs per function were as follows:		
Administering trust and upkeep of parish (note 5)	290,519	288,350
Chaplaincy (note 6)	46,430	58,255
	336,949	346,605

One employee earned within the range of £60,001 to £70,000 per annum during the year excluding employer pension contributions (2020 - no employee earned over £60,000 per annum excluding pension contributions).

The number of employees on an average and a full time equivalent basis, analysed by function, was:

	Number		FTE	
	2021	2020	2021	2020
Administering trust and upkeep of parish	12	12	8	9
Chaplaincy	2	3	1	1
	14	15	9	10

The trustees of the charity and the Rector, who are the charity's key management personnel, received no remuneration in connection with their duties during the year (2020 - £nil).

No trustee received any reimbursement of expenses in connection with their duties as trustee during the year (2020 - £66 reimbursed to one trustee).

11 Taxation

Notre Dame de France – Society of Mary 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.

12 Heritage assets

	2021 £	2020 £
Notre Dame de France Roman Catholic Church	4,140,000	4,140,000

The land and buildings comprising the Notre Dame de France Roman Catholic Church are defined as heritage assets for the purposes of these financial statements. The Church must be held indefinitely so as to fulfil the charity's primary charitable objectives of establishment and maintenance of a French Roman Catholic religion in England and Wales primarily among persons of French nationality or extraction or French-speaking people.

As explained under principal accounting policies, heritage assets also comprise the additional value of church decorations, religious artefacts and paraphernalia over and above that of the church structure. It is not possible to place any meaningful valuation on these for the purposes of these financial statements. Details of specific items are not given for security reasons.

There have been no acquisitions or disposals of heritage assets during the last five years.

The charity aims to maintain the condition of the church decorations, religious artefacts and paraphernalia in a steady state of repair. Detailed surveys are undertaken as required.

13 Tangible assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2020	11,193,910	380,028	11,573,938
Additions	—	35,960	35,960
Disposals	—	(7,665)	(7,665)
At 31 August 2021	<u>11,193,910</u>	<u>408,323</u>	<u>11,602,233</u>
Depreciation			
At 1 September 2020	—	133,237	133,237
Charge for the year	—	24,059	24,059
Disposals	—	(7,665)	(7,665)
At 31 August 2021	<u>—</u>	<u>149,631</u>	<u>149,631</u>
Net book values			
At 31 August 2021	<u>11,193,910</u>	<u>258,692</u>	<u>11,452,602</u>
At 31 August 2020	<u>11,193,910</u>	<u>246,791</u>	<u>11,440,701</u>

The charity had no contractual capital commitments at either 31 August 2021 or 31 August 2020.

14 Investments

	2021 £	2020 £
Listed investments – UK	302,196	254,235
Investment properties	11,994,000	12,600,000
Other investments	555	531
	12,296,751	12,854,766

	2021 £	2020 £
Listed investments		
Market value at 1 September 2020	254,235	258,402
Net unrealised investment gains (losses)	47,961	(4,167)
Market value at 31 August 2021	302,196	254,235
Cost at 1 September 2020 and 31 August 2021	155,449	155,449

Listed investments held at 31 August comprised the following individual holdings:

	2021 £	2021 %	2020 £	2020 %
COIF Income Units	255,360	85	217,108	85
M&G Charifund Units	46,836	15	37,127	15
	302,196	100	254,235	100

	2021 £	2020 £
Investment properties		
Market value at 1 September 2020	12,600,000	11,800,000
Transfer of property from tangible fixed assets	—	800,000
Unrealised loss on revaluation	(606,000)	—
Market value at 31 August 2021	11,994,000	12,600,000

Since the onset of the COVID-19 pandemic, there has been a reduction in the certainty with which property values can be inferred from historic data. The ongoing control measures arising from the pandemic have also increased the uncertainties facing some of our tenants' businesses, which has a further consequential impact on valuations.

Although the values reported above are believed to be a fair estimate, there will be a greater likelihood that actual amounts achievable would differ from these valuations than in previous periods.

15 Debtors

	2021 £	2020 £
Rent receivable	—	6,708
Other debtors	50,782	63,844
Prepayments and accrued income	16,571	11,889
	67,353	82,441

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Expense creditors	32,371	24,935
Social security and other taxes	11,424	7,848
Accruals and deferred income	87,609	39,894
	131,404	72,677

Reconciliation of deferred income

	2021 £	2020 £
Deferred income at 1 September 2020	17,472	36,719
Income accrued at 1 September 2020	(6,708)	—
Cash received in the year	375,984	515,018
Amounts released to income	(374,271)	(540,973)
Income accrued at 31 August 2021	—	6,708
Deferred income at 31 August 2021	12,477	17,472

17 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Rent deposits held	83,986	144,974
	83,986	144,974

18 Restricted funds

	At 1 September 2020 £	Income £	Expenditure gains, losses and transfers £	At 31 August 2021 £
Chaplaincy	—	10,899	(10,899)	—
Church and Parish	7,485	24,762	(15,658)	16,589
	7,485	35,661	(26,557)	16,589

18 Restricted funds (continued)

	At 1 September 2019 £	Income £	Expenditure gains, losses and transfers £	At 31 August 2020 £
<i>Chaplaincy</i>	—	11,697	(11,697)	—
<i>Church and Parish</i>	4,441	33,904	(30,860)	7,485
	<u>4,441</u>	<u>45,601</u>	<u>(42,557)</u>	<u>7,485</u>

Chaplaincy

The Chaplaincy Fund represents income received specifically to support the work of the Chaplaincy.

Church and Parish

The Church and Parish Fund represents income received for specific projects or purposes.

19 Designated funds

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

	At 1 September 2020 £	Transfer £	Increased/ released £	At 31 August 2021 £
Heritage assets fund	4,140,000	—	—	4,140,000
Tangible fixed assets fund	11,440,701	—	11,901	11,452,602
Investments fund	12,600,000	—	(606,000)	11,994,000
Church repainting fund	50,000	—	—	50,000
	<u>28,230,701</u>	<u>—</u>	<u>(594,099)</u>	<u>27,636,602</u>

	At 1 September 2019 £	Transfer £	Increased/ released £	At 31 August 2020 £
<i>Heritage assets fund</i>	4,140,000	—	—	4,140,000
<i>Tangible fixed assets fund</i>	12,259,389	(800,000)	(18,688)	11,440,701
<i>Investments fund</i>	11,800,000	800,000	—	12,600,000
<i>Church repainting fund</i>	50,000	—	—	50,000
	<u>28,249,389</u>	<u>—</u>	<u>(18,688)</u>	<u>28,230,701</u>

Those funds which represent the carrying value of specific assets (heritage assets, tangible fixed assets and investment properties) have been restated with comparative analysis in line with restatement of the underlying asset values.

19 Designated funds (continued)

The purposes for which the funds have been set aside are as follows:

Heritage assets fund

The heritage assets fund represents the existing use value of the charity's heritage assets held as part of the unrestricted funds. Their value should not be regarded as funds that would be realisable with ease in order to meet contingencies.

Tangible fixed assets fund

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets held as part of the unrestricted funds. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that the tangible fixed assets are essential to the day to day work of the charity and as such their value should not be regarded as funds that would be realisable with ease in order to meet contingencies.

Investments fund

The investments fund represents the balance sheet value of the charity's investments held as part of the unrestricted funds. These investments represent assets which are held with a view to generating income in the long term to fund the charitable activities of the charity and are not intended to be realised to meet the general expenditure of the charity.

Church repainting fund

This fund represent assets which are set aside for major works to Notre Dame de France properties in the coming financial years.

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General Fund	Designated Funds			
	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:					
Heritage assets	—	4,140,000	—	4,140,000	4,140,000
Tangible fixed assets	—	11,452,602	—	11,452,602	11,440,701
Investments	302,751	11,994,000	—	12,296,751	12,854,766
Current assets	451,501	50,000	16,589	518,090	382,667
Creditors: amounts falling due within one year	(131,404)	—	—	(131,404)	(72,677)
Creditors: amounts falling after more than one year	(83,986)	—	—	(83,986)	(144,974)
Total net assets	538,862	27,636,602	16,589	28,192,053	28,600,483

20 Analysis of net assets between funds (continued)

	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total 2020</i>
	<i>General Fund</i>	<i>Designated Funds</i>		
	£	£	£	£
<i>Fund balances at 31 August 2020 are represented by:</i>				
<i>Heritage assets</i>	—	4,140,000	—	4,140,000
<i>Tangible fixed assets</i>	—	11,440,701	—	11,440,701
<i>Investments</i>	254,766	12,600,000	—	12,854,766
<i>Current assets</i>	325,182	50,000	7,485	382,667
<i>Creditors: amounts falling due within one year</i>	(72,677)	—	—	(72,677)
<i>Creditors: amounts falling after more than one year</i>	(144,974)	—	—	(144,974)
Total net assets	362,297	28,230,701	7,485	28,600,483

	2021	2020
	£	£
Total unrealised gains at 31 August 2021	146,747	98,786
Reconciliation of movements in unrealised gains:		
Total unrealised gains at 1 September 2020	98,786	102,953
Add: net gains (losses) arising on revaluations in the year	47,961	(4,167)
Total unrealised gains at 31 August 2021	146,747	98,786

The charity also holds several investment properties which are carried on the balance sheet at their fair value. The historic cost of these properties cannot be ascertained with accuracy and therefore the cumulative unrealised gains on such properties have not been disclosed in the above.

21 Lease commitments

As at 31 August 2021 the charity had total future commitments under non-cancellable operating leases due as follows:

	2021	2020
	£	£
Office equipment		
Within one year	5,520	6,553
Within two to five years	17,922	10,368
	23,442	16,921

22 Related parties

The Marist Fathers Community at Notre Dame de France used to be part of the Notre Dame de France Trust – Society of Mary charity, but transferred their financial affairs to their Order in 2004. The community provides clergy support to the church at Notre Dame and Father Hubert Bonnet-Eymard is a member of the community and a trustee of the Notre Dame de France – Society of Mary charity. Notre Dame de France contributed £49,172 in the year (2020 - £43,825) to the community for the support of the clergy. In the year to 31 August 2020 the Marist Fathers Community had offered a reduction in the annual support given to them to assist the Charity, as its income had been adversely affected by the COVID-19 crisis.

The Notre Dame de France – Society of Mary charity is connected to Notre Dame Refugee Centre (Charity Registration Number: 1177990) by virtue of the fact that they have a number of trustees in common. The charity provides an element of administrative support to the Refugee Centre and bears its accommodation expenses. The value of the gift-in-kind recognised in the Refugee Centre's accounts for the year ended 31 August 2021 in respect of this support was £69,400 (2020 - £69,000). The charity also provided a grant to the Notre Dame Refugee Centre of £24,144 (2020 - £7,500).

The total value of donations made by the trustees of the charity during the year was £nil (2020 - £50).