

THE COMFREY PROJECT CIO

England & Wales · Charity number 1175224

Details

Status Registered

Legal form CIO

Registered 2017-10-18

Register [View on the Charity Commission register](#)

Contact

Address Windmill Hill Centre
Chester Place
Gateshead
NE8 1QB

Phone 01914477801

Email info@thecomfreyproject.org.uk

Website <http://thecomfreyproject.org.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROVIDE FACILITIES AND SERVICES FOR THE RECREATION OR OTHER LEISURE-TIME OCCUPATION OF THE GENERAL PUBLIC, IN PARTICULAR, BUT NOT EXCLUSIVELY FOR PEOPLE WHO ARE REFUGEES AND SEEKING ASYLUM, IN THE NORTH OF ENGLAND, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE AND GENERAL WELL-BEING, PRIMARILY THROUGH THE PROVISION OF HORTICULTURAL AND NATURE BASED ACTIVITIES.

Activities: We provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the north of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £332,420 | £263,830 | - | - |
| 2024-03-31 | £161,626 | £246,528 | - | - |
| 2023-03-31 | £284,860 | £258,215 | - | - |
| 2022-03-31 | £187,000 | £197,000 | - | - |
| 2021-03-31 | £169,263 | £153,586 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------------|-------|------------|
| Dr PENELOPE JANE SCHOFIELD | Chair | 2017-10-18 |
| Dr Mahwash Malik | | 2026-02-12 |
| Fayrouz Al Haj Moussa | | 2026-02-12 |
| Felicity Shoemith | | 2024-02-15 |
| Lucy Mary Zwolinska | | 2026-02-12 |
| Melisa Maida | | 2023-01-20 |
| Mustafa Ustuner | | 2024-02-15 |

THE COMFREY PROJECT CIO

England & Wales - Charity number 1175224

Accounts

THE COMFREY PROJECT CIO

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025**

Charity Number 1175224

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Comments

“Comfrey is my family”; is a sentiment often expressed by participants when describing their experiences with the Comfrey Project. A sentiment I sometimes reflect on – what does it mean and how has the Comfrey Project achieved this for so many displaced people over so many years.

‘This was a difficult year for the Comfrey Project’ is also a statement frequently made in the Chairs’ Report, and this is certainly true of the year 2024-25. Charity funding continued to reduce and costs and demands increased. The mental health challenges faced by individuals seeking sanctuary, already impacted by the trauma of displacement, were further intensified by the recent changes to asylum legislation enacted by the previous government. These mental health challenges have not only heightened demand for our services but have also increased the complexity of service delivery. Although the new government partially reversed some of these changes, uncertainty remains and continues to exacerbate mental health problems.

This year the squeeze on funding has forced us to make some tough decisions and become a leaner organisation. As a result, some vacancies have not been filled, there have been some changes in what we deliver and, perhaps the most challenging of all, we have relinquished the Newcastle Allotments. I say this was a challenging decision, though from an economic view point it was an obvious one – the Newcastle Allotments were underused and uneconomic of both staff-time and funding. The challenge was accepting that Moorside Allotment, once the home of Comfrey and central to our identity, no longer served its purpose for us. Times change, most of our participants are now from the Gateshead area with only a small percentage from Newcastle. We work and receive considerable funding from Gateshead Council and have developed close working relationships and partnerships with other Gateshead Charities. There has been a positive benefit from relinquishing the allotments– one of our very long-standing volunteers who recently gained refugee status has been given the tenancy of the Walkergate Allotments and continues to actively garden there.

There is another reason for concentrating our resources at our main base at Windmill Hills The long-awaited Community Asset Transfer of the premises and garden from Gateshead Council to the Comfrey Project CIO is beginning to become a reality. Negotiations with Gateshead Council have continued throughout the year and are still ongoing. We obtained funding for a Feasibility Study and volunteers, staff and others worked with a team of consultants to produce plans for the building and garden of the future. It was heartening to see how invested our volunteers were in the process and to hear their ideas and priorities. Of course we are still a long way from realising these, but the process itself has been of great value and helped to promote a feeling of ownership and belonging.

So ‘Comfrey is my family’, not just a ‘place to be’, but a place to participate, to both learn and to teach and make social connections. Through participation our volunteers gain confidence, sharing skills and learning new skills. But Comfrey is also a place where residents can also take part and show that despite the external rhetoric and the anti-migrant demonstrations those

seeking sanctuary are welcomed and supported. There have certainly been challenges in 2024-25, but the active support of the local community and the increasing confidence of our participants as volunteers, members and trustees delivers a message of hope for the future. We look forward with some excitement to the opportunities that the Community Asset Transfer will give us.

Of course, none of this would be possible without the support of our funders. Thank you for your continued interest in our work and for your ongoing investment in the Comfrey Project. Your support is vital in enabling us to carry out our mission especially in this time of change.

The dedication and commitment of our staff is at the heart of the Comfrey Project. The range and depth of their delivery is nothing short of astonishing and everything they do under the leadership of our director is with such kindness and understanding.

I sincerely appreciate and am extremely grateful to all my fellow trustees for their support, their insights and their hard work – thank you so much.

1. Objectives and Activities

The charity works to provide a safe, welcoming environment which promotes personal wellbeing through a sense of achievement and belonging.

The **Objects** of The Comfrey Project are to provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the North East of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Our **vision** is to create a society where refugees and people seeking asylum are included and respected as equals.

Our **mission** is to:

- use our gardens as a basis for creative activities which improve physical and mental wellbeing;
- provide a safe, welcoming and empowering environment;
- empower people to fulfil their true potential and contribute to society;
- build skills, resilience, confidence, self-esteem and purpose;
- provide learning opportunities, information and signposting to other resources;
- highlight the experience of living through the asylum process in the north of England;
- build relationships, partnerships and networks that enable collaborative working.

Our **values** are to:

- regard each person as unique and treat them with dignity;
- respect everyone regardless of background, and also age, disability, gender, sexual orientation, religion and race;
- place participants at the heart of all planning and delivery;
- be informed, constructive and robust in our work;
- protect, care for and enhance the environment.

Overview of Activities

The Comfrey Project is based in the Windmill Hills Community Centre in Gateshead. The Windmill Hills Centre has a large garden, and the project also rents two allotments, one in East

Newcastle and the other in West Newcastle. The Centre, the garden and the allotments are used to provide facilities, services and support to local people, and in particular, to people who are refugees and those seeking asylum in the North East. The activities are mainly horticultural, nature, creative craft and language based and bring people together to improve their well-being, support integration and reduce isolation.

Public Benefit

The trustees confirm that when setting the objectives and planning the activities of The Comfrey Project, they have considered and complied with the Charity Commission guidance on Public Benefit.

2. Achievements and Performance Director's Report

One of the most significant developments this year was the decision to step away from our two allotments in Newcastle. The Comfrey Project began in 2000 as a small, allotment-based initiative and continued in this way until 2025, when we moved into the Windmill Hills Centre and developed the adjacent garden. For a number of years we attempted to operate across three sites, with varying degrees of success.

More recently, the demands on our small team of staff and volunteers increased considerably. A challenging political and financial climate, particularly affecting the refugee sector, combined with changes in the local support landscape in Newcastle, meant that our seasonal horticultural offer was no longer the primary way participants were meeting their immediate needs. Feedback from participants suggested that our activities were most valued as a complementary and enriching opportunity alongside other forms of support.

At the same time, running three sites with limited resources became increasingly unsustainable. The growing impact of climate change — including stronger winds and more frequent storms — caused repeated damage to the allotments and facilities, increasing safety risks, costs and staff time required for maintenance.

With funding from Newcastle City Council, we were able to trial alternative ways of working in Newcastle with encouraging results. We delivered a series of Sustainability Champions and Food Champions training programmes in partnership with organisations supporting refugee communities. These focused on food growing, preservation, cooking, budgeting and reducing waste, and were delivered in accessible, culturally appropriate and engaging ways. We also ran a number of one-off workshops and activities at local events.

Through this work, we collaborated with six new local partners and supported over 80 individuals to build skills, confidence and access to follow-on volunteering opportunities. The programme also opened up new opportunities for ongoing collaboration and, in some cases, generated income through paid training and workshops.

This period of change helped us recognise that our work does not need a fixed physical space in order to be rooted in a community. Working collaboratively to strengthen and nourish existing organisations — much like the comfrey plant itself — has proved to be a more sustainable and responsive way of sharing our expertise and extending the reach of our most effective programmes.

What's more, Gateshead presents a context in which both need and opportunity appear to align particularly well for our organisation at this point in time. Over the past decade, the borough has

welcomed a growing refugee community, proportionally larger than in many other UK cities, while local support remains relatively limited and is largely delivered by small, volunteer-led organisations and groups. At the same time, our established base at the Windmill Hills centre, alongside strong local partnerships, places us in a good position to focus our efforts where they can have the greatest and most meaningful impact.

This period has also coincided with an opportunity to work more closely with Gateshead Council to progress a Community Asset Transfer for the site. This would strengthen our position to access funding and develop both our services and the garden itself as a lasting asset for the city and the wider region.

As part of this process, and with funding from the UK Shared Prosperity Fund through Gateshead Council, we were able to commission a feasibility study with Grace Choi Architects and Glenkemp Landscape Architects. Working closely with a steering group of volunteers, alongside staff, trustees and partner organisations, the team developed an ambitious and exciting long-term vision for both the community centre and the garden. The resulting plan explores how the site could be developed to maximise use, strengthen sustainability, and support more effective and inclusive delivery of our services.

While much of the year involved strategic reflection and change, day-to-day life at Windmill Hills retained its familiar rhythm. Our work there continued to be vibrant and exploratory, rooted in contact with nature and gardening, and shaped by shared meals, growing friendships, moments of joy and concern, and the steady mix of small and significant achievements. As ever, it was busy, sometimes chaotic, and deeply rooted in the everyday realities of community life.

Much of our programme delivery at Windmill Hills continued to develop and deepen over the year, with a growing emphasis on practical skills, confidence-building and progression.

The **Afghan Chai** sessions evolved further, moving increasingly towards skills-based and functional activities, including support with conversational English, training such as ESOL for Driving, training and volunteering. This shift reflected participants' interests in building independence while maintaining the informal, social atmosphere that has been central to the group.

Language support remained a key area of our work. Alongside the vibrant weekly Saturday Language Café, which served not only as a learning but a social space during the weekend, we delivered several conversational English classes, including a group for those waiting to access formal ESOL provision and a mum & toddler session designed to be accessible to parents with young children. These sessions focused on confidence, functional language to support day to day living, and peer support.

Wellbeing Wednesdays continued in partnership with Gateshead MIND, offering a calmer weekly space centred on creative, mindful activities and psychoeducational tools. These sessions supported participants to develop practical skills for managing their mental health in a holistic approach, while also providing opportunities to tackle isolation.

Our **Friday Drop-in** remained the busiest session of the week, bringing together diverse volunteering opportunities, social connection, delicious shared lunches and access to advice. This year, we strengthened our offer through a new partnership with Action Foundation, supporting volunteers with lived experience of seeking asylum to train as caseworkers. This enabled peer-led support during the drop-in, helping participants navigate a wide range of practical and everyday challenges.

We were also pleased to continue delivering the **Holiday Activity and Food Programme**, welcoming children and families into the garden during school holidays for a mix of growing, cooking, creative activities and play.

Alongside this, our **Champions programmes** -including Food, Sustainability and Wellbeing Champions- remained a central part of our approach. Expanding and strengthening these schemes was a key focus this year, with increased training opportunities and a greater emphasis on progression into volunteering both within The Comfrey Project and across the wider community.

We also continued to host **Gateshead Bridge Builders**, working alongside them to support community members to engage with decision-makers and take collective action to address issues affecting their lives.

This year also saw the launch of a new two-year collaborative project '**Gateshead Refugee Voices**' funded through the Lloyds Bank Foundation's Local Collaborations programme. The project brings together seven partners, including Gateshead based grassroots organisations NEDES, Peace of Mind and Soul Food Spaces, alongside advocacy organisations IMIX, Connected Voice – HAREF and Asylum Matters. Its focus is on campaigning for systemic change in the mental health support available to refugees and people seeking asylum in Gateshead, while increasing awareness of specific needs and best practice among decision makers and service providers. Central to the project is a strong commitment to lived experience leadership, with refugee voices guiding the work at every stage. To support this, we employed a project coordinator with lived experience in January 2025.

We also launched a new creative research project in partnership with Professor Dr Gillian Jein from Newcastle University, who spent six months on sabbatical at The Comfrey Project. During this time, she immersed herself in the rhythms of the Comfrey community, gathering stories, artwork and shared knowledge -recipes, gardening tips and more- from participants and volunteers. This process will culminate with the co-creation of our first published book, **The Comfrey Almanac**. The project offers a snapshot of the rich cultural wisdom present within The Comfrey Project's community at any given time, and reflects our belief that sharing skills, traditions and knowledge from across the world can both enrich our lives and strengthen our collective ability to care for the planet.

Taken as a whole, the year was characterised by continuity and change running side by side. Day to day delivery at Windmill Hills remained busy and rooted in the familiar rhythms of gardening, food, learning and community support, while new partnerships and projects expanded the scope of our work. At the same time, significant strategic decisions and shifts in how and where we work marked an important moment in the organisation's development, reshaping aspects of our identity that we had been long associated with. While these changes required careful reflection and adaptation, they have helped to clarify our purpose and strengthen our foundations. As a result, we enter the coming year with established programmes, deeper partnerships and a clearer sense of direction, well placed to build on what we have learned and to deliver greater and more lasting impact.

3. Financial Review of the Year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £332,420 (2024: £161,626) of which £308,410 was restricted (2024: £145,235) and expenditure of £268,830 (2024: £246,528) of which £255,071 was restricted (2024: £181,524). There was an operating surplus of £68,590 (2024: deficit of £84,902) of which £53,339 was restricted surplus (2024: deficit £36,289).

At 31 March 2024 the Charity had net assets of £105,434 (2024: £36,844) of which £60,920 was restricted (2024: £7,581).

The total income includes partnership income from Lloyds Bank Foundation, The Social Change NEST and Lankelly Chase Foundation; these funds are for hosted staff and projects on behalf of collaborations.

Reserves policy

Our Reserves Policy was reviewed and updated by the Finance Committee and the new policy ratified by the Board in October 2024. The updated policy specifies in more detail the purpose of the reserves and enables the trustees to more accurately assess an appropriate level for the Reserve Fund.

The policy is updated annually. The trustees consider the level of reserves, £44,514 (2024: £29,263), appropriate for the Charity at this time considering potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for Future Periods

As we look beyond the end of the 2024–25 financial year, we do so from a position of greater stability and clarity. After a period of significant change and adaptation, our focus is shifting from responding to immediate pressures towards consolidation, planning and measured growth.

A key priority for the coming period is progressing the Community Asset Transfer for the Windmill Hills site. Alongside this, we are developing a Business Plan to bring together the learning from the past five years and to set out a clear and realistic framework for the organisation's future development and sustainability.

We are also focused on supporting the early development of new partnerships and initiatives launched this year, including the casework collaboration with Action Foundation and the Gateshead Refugee Voices project. These partnerships offer opportunities to deepen our impact through peer-led support and longer-term systemic change.

Looking ahead, we plan to strengthen our organisational capacity through targeted team growth, including the addition of a Gardening Lead role and increased administrative and operational support. These steps will help ensure that our core activities remain well supported while allowing us to respond more effectively to emerging opportunities.

Overall, our plans reflect a move into a more settled and intentional phase of work, building on established programmes and partnerships and positioning The Comfrey Project to continue

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For the year ended 31 March 2025

delivering meaningful impact in a sustainable way.

5. Reference and administrative details of the charity, its trustees and advisors

| | |
|--------------------------------|--|
| Registered charity name | The Comfrey Project CIO |
| Charity number | 1175224 |
| Registered office | Windmill Hills Centre Chester Place, Bensham Gateshead NE8 1QB |

Trustees and Members of the Board

Penny Schofield (Chair)
Sally Young (Vice-Chair)
Melisa Maida (Vice-Chair)
Kevin Douglas (resigned 20 Feb 2025)
Joanne Jopling (resigned 30 Sept 2024)
Tedros Gebregergis
Felour Moghadamy
Mustafa Ustuner
Felicity Shoemith

| | |
|-----------------------------|---|
| Independent Examiner | Michelle Wright MAAT Woodgate House 5c Wood Street Gateshead NE11 9NP |
|-----------------------------|---|

| | |
|----------------|------------------|
| Bankers | Unity Trust Bank |
|----------------|------------------|

Culture, governance and management/ Governing Document/ Appointment of the trustees

The charity is set up as a charitable incorporated organisation and is registered with the Charity Commissioners under registration number 1175224.

The CIO was registered with the Charity Commission on 17 October 2017 replacing the previous unincorporated association of the same name (no. 1093365) which was established in August 2002.

The Comfrey Project CIO is governed by its constitution, and it is managed by a Board of Trustees elected at the AGM and normally hold office for three years. Prospective new trustees may be co-opted onto the Board until the next AGM.

Day-to-day management of the organisation is delegated to the Director. The Chair supervises the Director, and the Director supervises other staff members and volunteers.

Prospective trustees are initially offered an informal meeting with the Chair. They then complete a formal application process and if the application is successful we take up references. Successful applicants are provided with an Induction Pack and Trustee Handbook including the Trustee Code of Conduct. Newly appointed trustees are encouraged and supported to attend a local New Trustee Course. We offer a 'buddy system' for new trustees who wish to take up this opportunity.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Risk Management

The Trustee Board has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and comply with external regulations and requirements.

6. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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For the year ended 31 March 2025

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 27.01.2026 and signed on their behalf

Penny Schofield

Penny Schofield (Jan 29, 2026 14:25:53 GMT)

Penelope Schofield

Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2025, which are set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


[Michelle Wright \(Jan 29, 2026 14:29:08 GMT\)](#)

Michelle Wright
MW Accounting Services
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 29/01/2026

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations and legacies | 6 | 17,110 | - | 17,110 | 8,001 |
| Charitable activities | | | | | |
| Grants and contracts | 7 | - | 308,410 | 308,410 | 145,235 |
| Other trading activities | 8 | 6,900 | - | 6,900 | 8,391 |
| Total income | | 24,010 | 308,410 | 332,420 | 161,626 |
| Expenditure on: | | | | | |
| Charitable activities | | | | | |
| Operation of the charity | 9 | 8,759 | 255,071 | 263,830 | 246,528 |
| Total expenditure | | 8,759 | 255,071 | 263,830 | 246,528 |
| Net income/(expenditure) and net movement of funds | | 15,251 | 53,339 | 68,590 | (84,902) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 29,263 | 7,581 | 36,844 | 121,745 |
| Total funds carried forward | | 44,514 | 60,920 | 105,434 | 36,843 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 13 to 24 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2025

| | Notes | £ | Total 2025 £ | £ | Total 2024 £ |
|--|-------|------------------|--------------------|------------------|--------------------|
| <u>Current assets</u> | | | | | |
| Debtors | 16 | 29,922 | | 4,180 | |
| Cash at bank and in hand | 17 | 83,504 | | 39,517 | |
| | | 113,426 | | 43,697 | |
| <u>Creditors: amounts falling due within one year</u> | | | | | |
| | 18 | (7,992) | | (6,853) | |
| | | | 105,434 | | 36,844 |
| | | | 105,434 | | 36,844 |
| | | | 105,434 | | 36,844 |
| <u>Funds of the charity</u> | | | | | |
| Unrestricted income funds | | | 44,514 | | 29,263 |
| Restricted income funds | | | 60,920 | | 7,581 |
| | | | 105,434 | | 36,844 |

The notes on pages 13 to 24 form an integral part of these accounts.

These financial statements were approved by the Board on: 29/01/2026

and are signed on its behalf by:

Penny Schofield
Chair

Penny Schofield
Penny Schofield (Jan 29, 2026 14:25:53 GMT)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Comfrey Project CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £44,514 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

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.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of sessions and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

| | |
|-----------|-----------------------------------|
| Equipment | 25% Straight line over four years |
|-----------|-----------------------------------|

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|----------------------------|--------------------------|-----------------------------|--------------------|
| 6 Donations and legacies | | | | |
| Donations and gifts | 17,110 | - | 17,110 | 8,001 |
| | <u>17,110</u> | <u>-</u> | <u>17,110</u> | <u>8,001</u> |
| 7 Charitable activities | | | | |
| <u>Income from grants</u> | | | | |
| The Lankelly Chase Foundation | - | 74,191 | 74,191 | 49,257 |
| Gateshead Council: | | | | |
| Refugee Resettlement Grants | - | - | - | 32,936 |
| DFE Holiday Activities & Food Programme | - | 14,421 | 14,421 | 5,000 |
| DWP Household Support | - | 1,300 | 1,300 | - |
| Green Steps | - | 5,000 | 5,000 | - |
| Warm Spaces for Gateshead | - | 500 | 500 | - |
| Small Grants for Food | - | 12,875 | 12,875 | 18,454 |
| Small Grants Scheme | - | 2,530 | 2,530 | 4,849 |
| UKSPF Community Chest | - | 29,907 | 29,907 | 2,880 |
| Fund | | | | |
| Welcome Hub Network | - | 6,950 | 6,950 | - |
| Leadership | | | | |
| Community Mental Health | - | - | - | 9,899 |
| Grant | | | | |
| ACRS Scheme | - | 16,394 | 16,394 | - |
| Sizzle Innovation | - | 800 | 800 | - |
| Curtin Parp Fund | - | - | - | 7,500 |
| VPRS Scheme | - | 19,600 | 19,600 | - |
| Greggs Foundation Community Grant | - | 20,800 | 20,800 | - |
| VONNE 'Act Green Together' | - | 500 | 500 | 2,500 |
| Hilden Charitable Trust | - | 6,000 | 6,000 | - |
| Lloyds Bank Foundation | - | 52,500 | 52,500 | - |
| Newcastle Fund | - | 16,231 | 16,231 | - |
| Newcastle City Council Small | - | - | - | 5,000 |
| Grants | | | | |
| Newcastle University Strengthening | - | 8,951 | 8,951 | 2,000 |
| Partnerships Fund | | | | |
| Esmee Fairbairn Foundation | - | 5,000 | 5,000 | - |
| Sir James Knott Trust | - | 9,000 | 9,000 | - |
| Groundwork UK - Comic Relief Community | - | 4,960 | 4,960 | 4,960 |
| Fund | | | | |
| | <u>-</u> | <u>308,410</u> | <u>308,410</u> | <u>145,235</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8 Other trading activities

| | | | | |
|----------------------------------|--------------|----------|---------------------|--------------|
| Services | 1,025 | - | 1,025 | 3,339 |
| | 100 | - | 100 | - |
| Third party grant administration | | | | |
| Other | 5,775 | - | 5,775 | 5,052 |
| | <u>6,900</u> | <u>-</u> | <u>6,900</u> | <u>8,391</u> |

Income was £332,420 (2024: £161,626) of which £24,010 was unrestricted or designated (2024: £16,391) and £308,410 was restricted (2024: £145,235)

Analysis of expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 9 Charitable activities | | | | |
| <u>Direct costs</u> | | | | |
| Salary costs | 1,332 | 168,375 | 169,707 | 186,815 |
| Sessional support costs | 90 | 15,180 | 15,270 | 11,383 |
| Staff expenses | - | 912 | 912 | 232 |
| Staff training & development | 357 | 833 | 1,190 | 852 |
| Recruitment expenses | 648 | 354 | 1,003 | 50 |
| Session materials & equipment | 471 | 6,297 | 6,768 | 7,544 |
| Participant & volunteer expenses | 42 | 11,897 | 11,940 | 17,018 |
| <u>Support costs</u> | | | | |
| Rent and rates | 222 | 200 | 422 | 92 |
| Insurance | 325 | 2,519 | 2,844 | 2,469 |
| Advertising & marketing | - | 353 | 353 | 366 |
| Repairs & maintenance | 130 | 6,666 | 6,797 | 680 |
| Light, heat & power | - | 745 | 745 | 567 |
| Printing, postage & stationery | 73 | 2,020 | 2,093 | 2,259 |
| Office equipment | 104 | 540 | 644 | 371 |
| Cleaning | 686 | 4,072 | 4,758 | 3,976 |
| Telephone | 272 | 1,942 | 2,214 | 2,248 |
| Subscriptions | 1,166 | 846 | 2,012 | 1,952 |
| Health & safety expenses | - | - | - | 2,163 |
| IT costs | - | - | - | 814 |
| Bank charges | 15 | 173 | 188 | 172 |
| Payroll fees | 525 | 835 | 1,359 | 822 |
| Consulting | 746 | 28,116 | 28,862 | - |
| Other expenses | 775 | 1,235 | 2,010 | 2,134 |
| <u>Governance costs</u> | | | | |
| Independent examiner's fees for reporting on the accounts | 230 | 860 | 1,090 | 961 |
| Governance costs | 550 | 100 | 650 | 587 |
| | <u>8,759</u> | <u>255,071</u> | <u>263,830</u> | <u>246,528</u> |

Expenditure on charitable activities was £263,830 (2024: £246,528) of which £8,759 was unrestricted or designated (2024: £65,004) and £255,071 was restricted (2024: £181,524)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

10 Fees for examination of the accounts

| | 2025 £ | 2024 £ |
|---|--------------|------------|
| Independent examiner's fees for reporting on the accounts | 860 | 860 |
| Other accountancy services paid to the examiner | 254 | - |
| | <u>1,114</u> | <u>860</u> |

11 Analysis of staff costs and the cost of key management personnel

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Salaries and wages | 153,779 | 169,249 |
| Social security costs | 12,908 | 14,038 |
| Pension costs (defined contribution pension plan) | 3,020 | 3,667 |
| | <u>169,707</u> | <u>186,954</u> |

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the trustees and the Director. The total employee benefits of the key management personnel of the charity were £38,622 (2023: £56,241).

12 Staff numbers

The average monthly head count was 6.5 staff (2024: 6.5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

| | 2025 Number | 2024 Number |
|---|----------------|----------------|
| The parts of the charity in which the employee's work | | |
| Charitable activities | 4.7 | 4.7 |
| Governance | 1.8 | 1.8 |
| | <u>6.5</u> | <u>6.5</u> |

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £8,046 (2024: £8,551). There was £725 outstanding as at (2024: £699)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

| | 2025 | 2024 |
|----------------|---------------|--------------|
| | £ | £ |
| Debtors | 22,047 | - |
| Prepayments | - | - |
| Accrued income | 7,875 | - |
| Other debtors | - | 4,180 |
| | <u>29,922</u> | <u>4,180</u> |

17 Cash at bank and in hand

| | 2025 | 2024 |
|----------------------|---------------|---------------|
| | £ | £ |
| Bank current account | 82,474 | 38,800 |
| Cash in hand | 1,030 | 718 |
| | <u>83,504</u> | <u>39,517</u> |

18 Creditors and accruals (payable within 1 year)

| | 2025 | 2024 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 1,574 | 1,338 |
| Credit card account | 1,877 | 677 |
| PAYE & NI | 2,861 | 3,279 |
| Pension | 725 | 699 |
| Accruals | | |
| Independent examination of accounts | 860 | 860 |
| Other accruals | 94 | - |
| Other creditors | - | - |
| | <u>7,992</u> | <u>6,853</u> |

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2025

| | Restated Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 5,963 | 24,010 | (8,759) | - | 21,214 |
| Designated funds | | | | | |
| Core running costs | 23,300 | - | - | - | 23,300 |
| Totals | 29,263 | 24,010 | (8,759) | - | 44,514 |

For the year ending 31 March 2024

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Restated Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 54,576 | 16,391 | (65,004) | - | 5,963 |
| Designated funds | | | | | |
| Core running costs | 23,300 | - | - | - | 23,300 |
| Totals | 77,876 | 16,391 | (65,004) | - | 29,263 |

Purpose of unrestricted funds

| | |
|---------------------------|--|
| General unrestricted fund | The 'free reserves' of the charity |
| Designated funds | |
| Core running costs | Funds to cover the core running costs of the charity |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (continued)

Analysis of movement in restricted funds

For the year ending 31 March 2025

| Restricted funds | Restated Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|---|----------------------------|----------------------------|----------------|---|
| Esmee Fairbairn Foundation | - | 5,000 | - | - | 5,000 |
| Gateshead Council: | | | | | |
| DFE Holiday Activities & Food Programme | - | 14,421 | (11,051) | - | 3,370 |
| DWP Household Support | - | 1,300 | (1,300) | - | - |
| Small Grants for Food | - | 12,875 | (12,875) | - | - |
| Small Grants Scheme | - | 2,530 | (2,530) | - | - |
| UKSPF Community Chest Fund | 2,880 | 29,907 | (32,787) | - | - |
| ACRS Scheme | | 16,394 | (16,394) | - | - |
| VPRS Scheme | - | 19,600 | (19,600) | - | - |
| Green Steps | | 5,000 | (2,500) | - | 2,500 |
| Warm Spaces for Gateshead | | 500 | (500) | - | - |
| Welcome Hub Network | | 6,950 | (6,950) | - | - |
| Leadership | | | | | |
| The Lankelly Chase Foundation | 4,701 | 74,191 | (78,892) | - | - |
| Greggs Foundation Community Grant | | 20,800 | (9,598) | - | 11,202 |
| Hilden Charitable Trust | | 6,000 | (3,364) | - | 2,636 |
| Lloyds Bank Foundation | | 52,500 | (22,550) | - | 29,950 |
| VONNE 'Act Green Together' | - | 500 | (500) | - | - |
| Newcastle Fund | | 16,231 | (16,231) | - | - |
| | | 8,951 | (7,188) | - | 1,763 |
| Newcastle University | | | | | |
| Strengthening Partnerships Fund | | | | | |
| Sir James Knott Trust | | 9,000 | (4,500) | - | 4,500 |
| Sizzle Innovation | | 800 | (800) | - | - |
| Groundwork UK - Comic Relief Community Fund | - | 4,960 | (4,960) | - | - |
| Totals | <u>7,581</u> | <u>308,410</u> | <u>(255,070)</u> | <u>-</u> | <u>60,921</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (continued)

Analysis of movement in restricted funds

For the year ending 31 March 2024

| Restricted funds | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Restated Fund balances carried forward £ |
|---|---|----------------------------|----------------------------|----------------|---|
| Gateshead Council: | | | | | |
| DFE Holiday Activities & Food Programme | 4,271 | 5,000 | (9,271) | - | - |
| Small grants for food | - | 18,454 | (18,454) | - | - |
| Refugee Resettlement Grants | - | 32,936 | (32,936) | - | - |
| Small grant scheme | - | 4,849 | (4,849) | - | - |
| UKSPF Community Chest | - | 2,880 | - | - | 2,880 |
| | - | 9,899 | (9,899) | - | - |
| Community Mental Health Grant | | | | | |
| The Lankelly Chase Foundation | 39,599 | 49,257 | (84,155) | - | 4,701 |
| Community Foundation Serving Tyne & Wear & Northumberland | - | 7,500 | (7,500) | - | - |
| Curtin Parp Fund & John Bell Fund | | | | | |
| VONNE 'Act Green Together' | - | 2,500 | (2,500) | - | - |
| Newcastle City Council Small Grants | - | 5,000 | (5,000) | - | - |
| Garden Organic Growing New Greens | - | 2,000 | (2,000) | - | - |
| Groundwork UK - Comic Relief Community Fund | - | 4,960 | (4,960) | - | - |
| Totals | <u>43,870</u> | <u>145,235</u> | <u>(181,524)</u> | <u>-</u> | <u>7,581</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (continued)

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

| | |
|---|--|
| Esmee Fairbairn Foundation | Funding towards the core costs of the charity |
| Gateshead Council: | |
| DFE Holiday Activities & Food Programme | Funding to deliver activities and healthy food for children during the school holidays |
| DWP Household Support | Funding for household support vouchers for participants and volunteers |
| Small Grants for Food | Funding to offer food and food related activities |
| Small Grants Scheme | Funding to deliver horticulture related activities |
| UKSPF Community Chest Fund | Funding for delivery of food and horticulture activities |
| ACRS Scheme | Funding to support refugees from the resettlement programmes and beyond with integration and language support activities |
| VPRS Scheme | Funding to support refugees from the resettlement programmes and beyond with integration and language support activities |
| Green Steps | Funding to support sustainable travel |
| Warm Spaces for Gateshead | Funding to support making Windmill Hills Centre a Warm Space for Gateshead |
| Welcome Hub Network Leadership | Funding to support the leadership of the Gateshead Welcome Hub |
| The Lankelly Chase Foundation | Funding to host two staff members on behalf of the Gateshead Bridge Builders project |
| Greggs Foundation Community Grant | Funding towards the core costs of the charity |
| Hilden Charitable Trust | Funding towards the core costs of the charity |
| Lloyds Bank Foundation | Funding to host the Coordinator for the Gateshead Refugee Voices partnership |
| VONNE 'Act Green Together' | Funding to co-produce an environmental sustainability project proposal with participants |
| Newcastle Fund | Funding towards the core costs of the charity |
| Newcastle University | Funding towards the development of the Comfrey Almanac |
| Strengthening Partnerships Fund | |
| Sir James Knott Trust | Funding towards the core costs of the charity |
| Sizzle Innovation | Funding to set up composting demonstration site |
| Groundwork UK - Comic Relief Community Fund | Funding to develop the 'Grounding' programme |

21 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

22 Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|--|-------------------------|-----------------------|-----------------------|--------------------|
| Cash at bank and in hand | 22,583 | 60,921 | 83,504 | 39,517 |
| Other net current assets/(liabilities) | 21,931 | - | 21,931 | (2,673) |
| | <u>44,514</u> | <u>60,921</u> | <u>105,434</u> | <u>36,844</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

23 Guarantee

There have been no guarantees given by the charity at 31 March 2025.

24 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2025.

25 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 18 October 2017 as a body corporate under part 11 of the Charities Act 2022.

THE COMFREY PROJECT CIO

England & Wales - Charity number 1175224

Accounts

THE COMFREY PROJECT CIO

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024**

Charity Number 1175224

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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THE COMFREY PROJECT CIO TRUSTEES ANNUAL REPORT

For the year ended March 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st March 2024.

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Comments

The Comfrey Project had its 21st birthday in August 2023 and looking back from the vantage point of 2023-24 we can perhaps learn how and why, despite so many challenges, the Project has not only survived but flourished over the past 21 years. So, in this report I will look at the past 21 years and try to explain Comfrey's longevity.

Firstly the guiding principle *'to provide facilities for the recreation or other leisure-time occupation of refugees and asylum seekers with the objective of improving their conditions of life and general well-being, primarily, though not exclusively, through the provision of horticultural activities'*, remain as relevant as ever for those navigating the UK Asylum System- a system which has been subject to increasingly restrictive legislation over the past 21 years. The legislative changes culminating in the Illegal Migration Act and the Rwanda Policy (now dropped) both exacerbated anxiety and fear in our beneficiaries and delayed decision making on their claims. Well-being and Mental Health have become paramount, and the Project has been able to adapt to meet the needs of participants. The context in which the Project works has become increasingly complex requiring constant remodelling of our services to meet the wide - ranging needs of our volunteers and beneficiaries.

Looking through old Annual Reports I am struck by the similarities. A review of the first 8 years carried out by Barefoot Research and Evaluation in 2010 stated, 'Project users explicitly recognised that there were strong links between participating in the Project and an improvement in both their physical and mental health'. In 2012 participants helped create a 'hidden garden' on the Swing Bridge. And in 2023 participants helped create another garden, the Waiting Gardens of the North at the Baltic Centre for Contemporary Art. Michael Rakowitz, the artist, worked with local people who have experienced forced displacement, to create an evolving, living indoor garden. The Baltic was also one of the many venues to host a Comfrey CommuniTEA, another enduring initiative celebrating the art and customs of tea-drinking. Started during the pandemic, the CommuniTEA continues to thrive.

Horticulture has been a constant throughout and gardening sessions have been invaluable in helping to improve the health and wellbeing of our participants. 21 years ago, the evidence for gardening as a means of improving physical, mental and social health was much less than it is today. The gardening sessions offered now are more structured. However, there is still the space to 'simply be.' Gardening has helped people to learn new skills, to volunteer in the community through our Community Gardeners and to remember home through growing and eating native plants. Cooking and sharing food and creative sessions have continue to help bond friendships and

welcome new arrivals. It has become clear though that other ways of engaging and supporting volunteers were needed. Volunteers wanted to learn different skills and engage with the local communities. For some their mental health difficulties prevented them engaging in the Project. Developing strategy using a variety of feedback methods has helped to embed a user-led approach. We now have Wellbeing Champions scheme in which those with lived-experience support others within their community and Sustainability Champions supporting the Project in its efforts to obtain sustainability accreditation.

Learning English has been another constant. The Barefoot review stated, 'Service users highly appreciated the opportunity to practice their spoken English with one another.' Staff encouraged participants to speak English even when they had other languages in common. Now we run two ESOL classes a week. The informal opportunities to practice English do of course remain both in the sessions, in conversation and at the welcoming Communal Lunch after sessions – another constant and a Comfrey Special promoting the sharing of both food and cooking skills.

The commitment to partnership working has deepened over the years. We have developed strong partnerships with many local organisations enabling a variety of creative initiatives. We work with and support the local Bridge Builders. We are closely involved with other local charities and services and work with Gateshead Council. Working in partnership opens funding opportunities and opportunities for volunteers. Again, from Barefoot Research 'The Comfrey Project is an organisation that has a high degree of trust throughout its partner organisations in Newcastle and Gateshead' Undoubtedly the Comfrey Project continues to enjoy a very good reputation amongst other organisations in the area.

I could give so many other examples, but in thinking about Comfrey's longevity I believe the attention to the 'user voice' is paramount. Our users are and always have been the core of what we do. Our values 'place the 'user voice' at the heart of all planning and delivery' In 2014 an 'Advisory Group represented and were representative of the participants involved in the Comfrey Project. We are now developing a new Membership Scheme which will give members a greater role in the running of the Project. We use a variety of feedback methods and consultations to develop strategy ensuring that the experiences of day to day living within the asylum system informs staff and trustees. And our staff listen!

Which brings me to my final point. Of course, staff change but the commitment, the ability to be flexible and to rise to any challenge has been a constant. To be mindful of the challenging external environment and adapt services accordingly, to accept that things which have worked well in the past are no longer useful and change them. But it is their commitment to our values and core principles that has helped to sustain the Project for so long. Another quote from Barefoot Research 'It's great the way they relate to people' - a sentiment echoed several times in our recent TRUSTEA Meeting with members and trustees.

As ever funding has been very hard to raise, and we are very grateful to all our funders for investing in the Project. We have had to dip into our reserves to maintain services. We are working hard to reverse this and are developing a new business plan to take account of the Community Asset Transfer of the premises and garden from Gateshead Council in 2025 which will give us more opportunities to diversify and become less dependent on Grant Income. But the history of the last 21 years tells us times have been tough for Comfrey before, and we have always found a way through. We have a

great staff team and fantastic volunteers and an increasingly diverse and committed Board. Thank you.

1. Objectives and Activities

The charity works to provide a safe, welcoming environment which promotes personal wellbeing through a sense of achievement and belonging.

The **Objects** of The Comfrey Project are to provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the North East of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Our **Vision** is to create a society where refugees and people seeking asylum are included and respected as equals.

Our **Mission** is to:

- use our gardens as a basis for creative activities which improve physical and mental wellbeing.
- provide a safe, welcoming and empowering environment.
- empower people to fulfil their true potential and contribute to society.
- build skills, resilience, confidence, self-esteem and purpose.
- provide learning opportunities, information and signposting to other resources.
- highlight the experience of living through the asylum process in the north of England.
- build relationships, partnerships and networks that enable collaborative working.

Our **Values** are to:

- regard each person as unique and treat them with dignity.
- respect everyone regardless of background, age, disability, gender, sexual orientation, religion and race.
- place participants at the heart of all planning and delivery.
- be informed, constructive and robust in our work.
- protect, care for and enhance the environment.

Overview of Activities

The Comfrey Project is based in the Windmill Hills Community Centre in Gateshead. The Windmill Hills Centre has a large garden, and the project also rents two allotments, one in East Newcastle and the other in West Newcastle. The Centre, the garden and the allotments are used to provide facilities, services and support to local people, and in particular, to people who are refugees and those seeking asylum in the North East. The activities are mainly horticultural, nature, creative craft and language based and bring people together to improve their well-being, support integration and reduce isolation.

Public Benefit

The trustees confirm that when setting the objectives and planning the activities of The Comfrey Project, they have considered and complied with the Charity Commission guidance on Public Benefit.

2. Achievements and Performance

Director's Report

Reflecting on the 2023–24 financial year, it was largely a period of exploration and experimentation as we prepared for lasting and meaningful change.

A significant portion of our efforts was dedicated to implementing our new delivery model which aimed at introducing themed weekly sessions – often with many attempts until we got it right or even, on some occasions, deciding to scrap an idea. At its peak, our weekly schedule hosted 12 weekly sessions held simultaneously at our community centre and gardens in Newcastle and Gateshead.

This change was in response to a long process of consultations and analysis held in the previous year, when we struggled to meet the increasing and changing demands of our community with the traditional full-day, all-encompassing drop-in volunteering model.

One of the standout outcomes was the introduction of the Kitchen Garden session. This initiative emphasized growing and preparing food while focusing on budgeting and reducing waste. Our dedicated Kitchen Gardeners worked tirelessly throughout the year, preserving food in various ways, often sharing techniques from their own cultural traditions. From these efforts, we developed two mini-courses — **'Soup, Sauce & Stock'** and **'Herbs & Salad'**. With the support of our volunteers these courses can now be shared in community settings

Another key development was the creation of **'Wellbeing Wednesdays'**, a weekly drop-in session designed for individuals seeking a calmer, slower-paced environment. This initiative emerged as part of a year-long project funded by the Gateshead Community Mental Health Support Fund. The project explored the mental health needs of refugees and asylum seekers in the area, highlighting the critical lack of accessible, community-based wellbeing initiatives. With support from Tyneside and Northumberland MIND, these sessions now offer psychoeducational tools and skills to help participants manage their mental health more independently.

To amplify these efforts, we partnered with Connected Voice – HAREF to produce a report detailing our research findings. This report is now being used by our newly formed **Wellbeing Champions**, a group of volunteers with lived experience, to engage service

providers and decision-makers to better address the community's needs.

Another exciting initiative was the launch of the **Sustainability Champions** group. Members received training and support to deepen their knowledge and take action toward environmental protection. This year, we began developing a '**Gardening for the Earth**' course, focusing on sustainable gardening practices. The Sustainability Champions also participated in a community science project, '**Growing New Greens**', led by Garden Organic. They explored the importance of adopting non-native plants to combat climate change while protecting local biodiversity. Their efforts contributed to The Comfrey Project earning the **Investors in the Environment Bronze Award**, as they monitored and enhanced the sustainability of our services.

We also formed a **Community Gardeners** group to expand community-based volunteering opportunities. Following training and hands-on practice in our gardens, participants gained the confidence to engage in various community gardening projects. Their contributions included creating a tea garden at the Glasshouse, helping the Kittiwake Multilingual Library improve their outdoor space, and working on community gardens at Brighton Grove Primary, Bensham Court, and Second Street Surgery. They also continued to support and mentor other volunteers in our gardens.

Our partnership with North East Young Dads and Lads allowed us to train another group of volunteers in beekeeping. Participants were thrilled to share jars of honey they had helped produce, bringing tangible rewards to their hard work.

Post-pandemic, we sought to reintroduce weekend sessions to address the lack of out-of-hours opportunities. With support from Gateshead Council and the Lankelly Chase Foundation, our volunteers launched a **Saturday Language Café**. This vibrant space, filled with conversation, activities, and shared meals, quickly became a popular staple in our weekly schedule.

Our Friday Drop-in session continued to be the busiest, combining volunteering, socializing, and advice services. While the **Bridge Builders** team has been instrumental in providing guidance, we have started exploring ways to expand our capacity in response to the growing demand for support in Gateshead.

Language support also became a key focus this year, particularly for refugees in resettlement programs. We launched two weekly **English classes** for individuals unable to attend formal ESOL programs, emphasizing conversational and functional skills. The Afghan women's group continued their craftwork, showcasing their needlework and dressmaking at local events, while also learning new skills such as cooking, gardening, and beauty techniques. They even began cultivating their own garden bed.

We were delighted to once again participate in Gateshead's **Holiday Activity & Food Programme**, welcoming children to our garden during school holidays for gardening, cooking, nature crafts, and games.

In Newcastle, following a few years of mixed outcomes from our allotment-based sessions, we decided to evaluate existing services and to consult with participants and partners in order to determine our future direction. With support from Newcastle City Council we explored alternative delivery models we could follow in the coming year.

As always, The Comfrey Project celebrated the year with numerous community events. Refugee Week featured a full schedule of activities, including an art exhibition,

gardening, cooking, arts and crafts, delicious food, and music. We also marked our 21st anniversary with a garden party in August, hosted a large **CommuniTEA** event at the Baltic Gateshead in the autumn, and held a festive Christmas party and post-AGM celebration in the winter.

It was a challenging year for our small and mostly new team, succeeding a persistently challenging post-pandemic period, during which we worked tirelessly to navigate a complex array of issues and changes that emerged, all while managing numerous shifts in personnel—across staff, trustees, and volunteers. This is reflected in our financial accounts for 2023-24, as our capacity to fundraise was impacted significantly. However, as an organisation we have a lot of resilience and flexibility to adapt, rooted strongly in our ethos of community, empowerment and self-sustainability, as well as a lot of community support. As a result, we are able to continue moving on from challenges while constantly growing improving and learning, as this year is a testament to. In addition years of sound financial management by an increasingly diverse, skilled team of trustees and staff ensured we had the level of reserves required to go through this year without having to reduce our planned service delivery and support.

3. Financial Review

Review of the Year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £161,626 (2023: £284,860) of which £145,235 was restricted (2023: £267,938) and expenditure of £246,528 (2023: £258,215) of which £181,524 was restricted (2023: £229,356). There was an operating deficit of -£84,902 (2023: surplus £26,645) of which £36,289 was restricted deficit (2023: surplus £38,582).

At 31 March 2024 the Charity had net assets of £36,844 (2023: £121,745) of which £7,581 was restricted (2023: £43,870).

Reserves policy

The trustees consider the level of reserves, £29,263 (2023: £77,876), appropriate for the Charity at this time considering potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for Future Periods

At the end of the 2023-24 financial year we were looking forward to many great developments and increased stability at the same time.

We were keen on continuing to figure out the best possible plan for our future in our allotments, while piloting “mobile” session delivery from community venues.

Over in Gateshead, we were looking forward to some in-depth exploration of development possibilities in the Windmill Hills centre and garden with specialist help.

We were close to transforming the Windmill Hills garden in a Master Composter training site with support from Garden Organic and Enrich the Earth, while becoming overall more sustainable moving towards Silver in the Investors in the Environment scheme.

Moreover, we were embarking on an exciting creative project to record the many skills and knowledge shared within the Comfrey’s walls (or fences) through the Comfrey Almanac project which was crowdfunded.

Continuing on our work to increase our community’s influence in our work, and following some changes to the Constitution in relation to Membership eligibility, we were eager to properly launch our new Membership scheme which places more focus on those we support and all our volunteers.

Besides our report on refugee mental health and the establishment of a Wellbeing Champions scheme, we sought to further influence positive change locally, through campaigning and representation. Working with like-minded organisations we secured funding for a two-year project by the start of 2024 so we were looking forward to beginning this work in 2024-25.

5. Reference and administrative details of the charity, its trustees and advisors

Registered charity name The Comfrey Project CIO

Charity number 1175224

Registered office Windmill Hills Centre
Chester Place
Bensham
Gateshead
NE8 1QB

Trustees and Members of the Board

Penny Schofield (Chair)
Harold Norcott (resigned 15 Feb 2024)
Sally Young
Kevin Douglas
Joanne Jopling
Melisa Maida
Tedros Gebregergis
Felour Moghadamy
Mustafa Ustuner (appointed 15 Feb 2024)
Felicity Shoemith (appointed 15 Feb 2024)

Independent Examiner Michelle Wright MAAT
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Bankers Unity Trust Bank

Culture, governance and management/ Governing Document/ Appointment of the trustees

The charity is set up as a charitable incorporated organisation and is registered with the Charity Commissioners under registration number 1175224.

The Charitable Incorporated Organisation (CIO) was registered with the Charity Commission on 17 October 2017 replacing the previous unincorporated association of the same name (no. 1093365) which was established in August 2002.

The Comfrey Project CIO is governed by its constitution, and it is managed by a Board of Trustees elected each year at the AGM and normally hold office until the following AGM. Trustees may also be co-opted onto the board until the next AGM.

Day-to-day management of the organisation is delegated to the Director. The Chair

supervises the Director, and the Director supervises other staff members and volunteers.

New trustees are appointed after successfully completing a formal application process. They are provided with an induction pack and a Trustee Handbook. A current trustee acts as a 'buddy' for the first few months where required. New trustees sign a Trustee Code of Conduct. All new trustees are supported to attend a local 'New Trustee Course'.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Risk Management

The Trustee Board has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and comply with external regulations and requirements.

6. Statement of Trustee Responsibilities


The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Statement of Recommended Practice (SORP) requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 26.01.2024 and signed on their behalf


Penny Schofield (Jan 30, 2025 12:01 GMT)

Penelope Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2024, which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Wright
MW Accounting Services
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Michelle Wright

Date: 30/01/2025

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations and legacies | 6 | 8,001 | - | 8,001 | 9,368 |
| Charitable activities | | | | | |
| Grants and contracts | 7 | - | 145,235 | 145,235 | 264,608 |
| Other trading activities | 8 | 8,391 | - | 8,391 | 10,884 |
| Total income | | 16,391 | 145,235 | 161,626 | 284,860 |
| Expenditure on: | | | | | |
| Charitable activities | | | | | |
| Operation of the charity | 9 | 65,004 | 181,524 | 246,528 | 258,215 |
| Total expenditure | | 65,004 | 181,524 | 246,528 | 258,215 |
| Net income/(expenditure) and net movement of funds | | (48,613) | (36,289) | (84,902) | 26,645 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 77,876 | 43,870 | 121,746 | 95,100 |
| Total funds carried forward | | 29,263 | 7,581 | 36,844 | 121,745 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 25 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2024

| | Notes | £ | Total 2024 £ | £ | Total 2023 £ |
|--|-------|------------------|--------------------|------------------|--------------------|
| <u>Current assets</u> | | | | | |
| Debtors | 16 | 4,180 | | 41,992 | |
| Cash at bank and in hand | 17 | 39,517 | | 83,737 | |
| | | 43,697 | | 125,729 | |
| <u>Creditors: amounts falling due within one year</u> | | | | | |
| | 18 | (6,853) | | (3,984) | |
| | | | 36,844 | | 121,745 |
| | | | 36,844 | | 121,745 |
| | | | 36,844 | | 121,745 |
| <u>Funds of the charity</u> | | | | | |
| Unrestricted income funds | | | 29,263 | | 77,876 |
| Restricted income funds | | | 7,581 | | 43,870 |
| | | | 36,844 | | 121,746 |

The notes on pages 14 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on:

30/01/2025

and are signed on its behalf by:

Penny Schofield
Chair

Penny Schofield

Penny Schofield (Jan 30, 2025 12:01 GMT)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Comfrey Project CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £29,263 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

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.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of sessions and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

| | |
|-----------|-----------------------------------|
| Equipment | 25% Straight line over four years |
|-----------|-----------------------------------|

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|--|----------------------------|--------------------------|-----------------------|--------------------|
| 6 Donations and legacies | | | | |
| Donations and gifts | 8,001 | - | 8,001 | 9,368 |
| | <u>8,001</u> | <u>-</u> | <u>8,001</u> | <u>9,368</u> |
| 7 Charitable activities | | | | |
| <u>Income from grants</u> | | | | |
| The Lankelly Chase Foundation | - | 49,257 | 49,257 | 146,423 |
| Gateshead Council: | | | | |
| Refugee Resettlement Grants | - | 32,936 | 32,936 | 28,817 |
| DFE Holiday Activities & Food Programme | | 5,000 | 5,000 | 16,263 |
| DWP Covid-19 Winter Grant Scheme | - | - | - | 12,993 |
| Hygiene Products Grant | - | - | - | 2,000 |
| Warm Spaces for Gateshead | - | - | - | 500 |
| Digital Transformation Grant | - | - | - | 3,112 |
| Small Grants for Food | - | 18,454 | 18,454 | - |
| Small Grants Scheme | - | 4,849 | 4,849 | - |
| UKSPF Community Chest | - | 2,880 | 2,880 | - |
| Fund | | | | |
| Community Mental Health | - | 9,899 | 9,899 | 10,000 |
| Grant | | | | |
| Ballinger Charitable Trust | - | - | - | 3,500 |
| Community Foundation Serving | | | | |
| Tyne & Wear & | | | | |
| Northumberland: | | | | |
| Newcastle Building Society | - | - | - | 3,000 |
| Fund | | | | |
| The 1989 Willan Charitable | - | - | - | 10,000 |
| Trust | | | | |
| Cost of Living Fund | - | - | - | 5,000 |
| Curtin Parp Fund | - | 7,500 | 7,500 | - |
| Connected Voice VCSE Cost of Living Crisis | - | - | - | 4,000 |
| Fund | | | | |
| Royal Horticultural Society | | - | - | 2,000 |
| JJ Charitable Trust | - | - | - | 5,000 |
| VONNE 'Act Green Together' | - | 2,500 | 2,500 | 2,000 |
| Pears Foundation | - | - | - | 10,000 |
| Newcastle City Council Small | - | 5,000 | 5,000 | - |
| Grants | | | | |
| Garden Organic | - | 2,000 | 2,000 | - |
| Groundwork UK - Comic Relief Community | - | 4,960 | 4,960 | - |
| Fund | | | | |
| | <u>-</u> | <u>145,235</u> | <u>145,235</u> | <u>264,608</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

8 Other trading activities

| | | | | |
|----------------------------------|--------------|----------|---------------------|---------------|
| Services | 3,339 | - | 3,339 | 2,440 |
| | - | - | - | 3,330 |
| Third party grant administration | | | | |
| Other | 5,052 | - | 5,052 | 5,114 |
| | <u>8,391</u> | <u>-</u> | <u>8,391</u> | <u>10,884</u> |

Income was £161,626 (2023: £284,860) of which £16,391 was unrestricted or designated (2023: £16,922) and £145,235 was restricted (2023: £267,938)

Analysis of expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 9 Charitable activities | | | | |
| <u>Direct costs</u> | | | | |
| Salary costs | 31,759 | 155,056 | 186,815 | 175,919 |
| Sessional support costs | 3,693 | 7,690 | 11,383 | 11,558 |
| Staff expenses | 2 | 230 | 232 | 206 |
| Staff training & development | 852 | - | 852 | 380 |
| Recruitment expenses | 50 | - | 50 | 397 |
| Session materials & equipment | 1,811 | 5,732 | 7,544 | 12,131 |
| Participant & volunteer expenses | 5,092 | 11,927 | 17,018 | 14,683 |
| <u>Support costs</u> | | | | |
| Rent and rates | 92 | - | 92 | 373 |
| Insurance | 2,469 | - | 2,469 | 2,097 |
| Advertising & marketing | 366 | - | 366 | 359 |
| Repairs & maintenance | 680 | - | 680 | 1,444 |
| Light, heat & power | 567 | - | 567 | 568 |
| Printing, postage & stationery | 2,254 | 5 | 2,259 | 1,827 |
| Office equipment | 371 | - | 371 | 130 |
| Cleaning | 3,974 | 2 | 3,976 | 4,028 |
| Telephone | 2,248 | - | 2,248 | 2,036 |
| Subscriptions | 1,869 | 83 | 1,952 | 1,025 |
| Health & safety expenses | 2,163 | - | 2,163 | 2,019 |
| IT costs | 814 | - | 814 | 3,242 |
| Bank charges | 172 | - | 172 | 167 |
| Payroll fees | 822 | - | 822 | 1,125 |
| Consulting | - | - | - | 2,075 |
| Other expenses | 1,335 | 799 | 2,134 | 18,399 |
| <u>Governance costs</u> | | | | |
| Independent examiner's fees for reporting on the accounts | 961 | - | 961 | 1,027 |
| Governance costs | 587 | - | 587 | 1,000 |
| | <u>65,004</u> | <u>181,524</u> | <u>246,528</u> | <u>258,215</u> |

Expenditure on charitable activities was £246,528 (2023: £258,275) of which £65,004 was unrestricted or designated (2023: £6,862) and £181,524 was restricted (2023: £251,413)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

10 Fees for examination of the accounts

| | 2024 | 2023 |
|---|------------|--------------|
| | £ | £ |
| Independent examiner's fees for reporting on the accounts | 860 | 1,027 |
| Other accountancy services paid to the examiner | - | 1,125 |
| | <u>860</u> | <u>2,152</u> |

11 Analysis of staff costs and the cost of key management personnel

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Salaries and wages | 169,249 | 160,466 |
| Social security costs | 14,038 | 7,606 |
| Pension costs (defined contribution pension plan) | 3,667 | 7,847 |
| | <u>186,954</u> | <u>175,919</u> |

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the trustees and the Director. The total employee benefits of the key management personnel of the charity were £53,715 (2023: £56,241).

12 Staff numbers

The average monthly head count was 6.5 staff (2023: 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

| | 2024 | 2023 |
|---|------------|------------|
| | Number | Number |
| The parts of the charity in which the employee's work | | |
| Charitable activities | 4.7 | 3.8 |
| Governance | 1.8 | 1.8 |
| | <u>6.5</u> | <u>5.6</u> |

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £8,551 (2023: £7,847). There was £699 outstanding as at (2023: £0)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

| | 2024 | 2023 |
|---------------|--------------|--------|
| | £ | £ |
| Debtors | - | 33,010 |
| Other debtors | 4,180 | 8,982 |
| | 4,180 | 41,992 |

17 Cash at bank and in hand

| | 2024 | 2023 |
|----------------------|---------------|--------|
| | £ | £ |
| Bank current account | 38,800 | 83,090 |
| Cash in hand | 718 | 647 |
| | 39,517 | 83,737 |

18 Creditors and accruals (payable within 1 year)

| | 2024 | 2023 |
|-------------------------------------|--------------|-------|
| | £ | £ |
| Trade creditors | 1,338 | 1,384 |
| Credit card account | 677 | 1,573 |
| PAYE & NI | 3,279 | - |
| Pension | 699 | - |
| Accruals | | |
| Independent examination of accounts | 860 | 1,027 |
| Other accruals | - | - |
| Other creditors | - | - |
| | 6,853 | 3,984 |

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2024

| | Restated Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 54,576 | 16,391 | (65,004) | - | 5,963 |
| Designated funds | | | | | |
| Core running costs | 23,300 | - | - | - | 23,300 |
| Totals | 77,876 | 16,391 | (65,004) | - | 29,263 |

For the year ending 31 March 2023

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Restated Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 44,516 | 21,580 | (11,520) | - | 54,576 |
| Designated funds | | | | | |
| Core running costs | 23,300 | - | - | - | 23,300 |
| Totals | 67,816 | 21,580 | (11,520) | - | 77,876 |

Purpose of unrestricted funds

| | |
|---------------------------|--|
| General unrestricted fund | The 'free reserves' of the charity |
| Designated funds | |
| Core running costs | Funds to cover the core running costs of the charity |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

20 Analysis of charitable funds (continued)

Analysis of movement in restricted funds

For the year ending 31 March 2024

| Restricted funds | Restated Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|---|-------------------------------------|-------------------------------------|------------------------|--|
| Gateshead Council: | | | | | |
| DFE Holiday Activities & Food Programme | 4,271 | 5,000 | (9,271) | - | - |
| Small Grants for Food | - | 18,454 | (18,454) | - | - |
| Refugee Resettlement Grants | - | 32,936 | (32,936) | - | - |
| Small Grants Scheme | - | 4,849 | (4,849) | - | - |
| UKSPF Community Chest Fund | - | 2,880 | - | - | 2,880 |
| Community Mental Health Grant | - | 9,899 | (9,899) | - | - |
| The Lankelly Chase Foundation | 39,599 | 49,257 | (84,155) | - | 4,701 |
| Community Foundation Serving Tyne & Wear & Northumberland Curtin Parp Fund & John Bell Fund | - | 7,500 | (7,500) | - | - |
| VONNE 'Act Green Together' | - | 2,500 | (2,500) | - | - |
| Newcastle City Council Small Grants | - | 5,000 | (5,000) | - | - |
| Garden Organic Growing New Greens | - | 2,000 | (2,000) | - | - |
| Groundwork UK - Comic Relief Community Fund | - | 4,960 | (4,960) | - | - |
| Totals | <u>43,870</u> | <u>145,235</u> | <u>(181,524)</u> | <u>-</u> | <u>7,581</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

20 Analysis of charitable funds (continued)

Analysis of movement in restricted funds

For the year ending 31 March 2023

| Restricted funds | Fund balances brought forward | Incoming resources | Resources expended | Transfers | Restated Fund balances carried forward |
|---|--|-------------------------------|-------------------------------|------------------|---|
| | £ | £ | £ | £ | £ |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | 10,000 | - | (10,000) | - | - |
| Third Party Grant Administration Gateshead Council: | 2,035 | 3,330 | (5,365) | - | - |
| DFE Holiday Activities & Food Programme | - | 16,263 | (11,992) | - | 4,271 |
| DWP Covid-19 Winter Grant Scheme | 2,625 | 12,993 | (15,618) | - | - |
| Refugee Resettlement Grants | 1,727 | 28,818 | (30,545) | - | - |
| Hygiene Products Grant | - | 2,000 | (2,000) | - | - |
| Warm Spaces for Gateshead | - | 500 | (500) | - | - |
| Digital Transformation Grant | - | 3,112 | (3,112) | - | - |
| The Lankelly Chase Foundation | 6,912 | 146,423 | (113,736) | - | 39,599 |
| Ballinger Charitable Trust | - | 3,500 | (3,500) | - | - |
| Connected Voice 'VCSE Cost of Living Crisis Fund' | - | 4,000 | (4,000) | - | - |
| Royal Horticultural Society | - | 2,000 | (2,000) | - | - |
| JJ Charitable Trust | - | 5,000 | (5,000) | - | - |
| VONNE 'Act Green Together' | - | 2,000 | (2,000) | - | - |
| Pears Foundation | - | 10,000 | (10,000) | - | - |
| Bernicia Foundation | 3,985 | - | (3,985) | - | - |
| Community Mental Health Grant | - | 10,000 | (10,000) | - | - |
| Newcastle Building Society Fund | - | 3,000 | (3,000) | - | - |
| The 1989 Willan Charitable Trust | - | 10,000 | (10,000) | - | - |
| Cost of Living Fund | - | 5,000 | (5,000) | - | - |
| Totals | 27,284 | 267,939 | (251,353) | - | 43,870 |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

20 Analysis of charitable funds (continued)

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

| | |
|---|--|
| DFE Holiday Activities & Food Programme | Funding to deliver activities and healthy food for children during the Easter and Summer school breaks |
| The Lankelly Chase Foundation | Funding to host three staff members on behalf of the Gateshead Bridge Builders project |
| Small Grants for Food | Funding to offer food and food related activities |
| Refugee Resettlement Grants | Funding to support refugees from the resettlement programmes and beyond with integration and language support activities |
| Small Grants Scheme | Funding to deliver horticultural activities |
| UKSPF Community Chest Fund | Funding for delivery of food and horticulture related activities |
| Community Mental Health Grant | Funding to deliver the Wellbeing Champions programme and research |
| Community Foundation Serving Tyne & Wear & Northumberland | Funding to provide horticultural activities and training |
| Curtin Parp Fund & John Bell Fund | |
| VONNE 'Act Green Together' | Funding to co-produce an environmental sustainability project proposal with participants |
| Newcastle City Council Small Grants | Funding to deliver community gardening activities in and around our two allotments |
| Garden Organic Growing New Greens | Funding to participate in community horticultural science project about new crops in the UK |
| Groundwork UK - Comic Relief Community Fund | Funding to develop the 'Grounding' programme |
| The 1989 Willan Charitable Trust | Funding towards the core costs of the charity |
| Warm Spaces for Gateshead | Funding to support making Windmill Hills Centre a Warm Space for Gateshead |

21 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

22 Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Cash at bank and in hand | 31,936 | 7,581 | 39,517 | 83,737 |
| Other net current assets/(liabilities) | (2,673) | - | (2,673) | 38,008 |
| | <u>29,263</u> | <u>7,581</u> | <u>36,844</u> | <u>121,745</u> |

23 Guarantee

There have been no guarantees given by the charity at 31 March 2024.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

24 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2024.

25 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 18 October 2017 as a body corporate under part 11 of the Charities Act 2011.

THE COMFREY PROJECT CIO

England & Wales - Charity number 1175224

Accounts

THE COMFREY PROJECT CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023

Charity Number 1175224

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

| Contents | Page |
|--|-------------|
| Trustees annual report | 1 to 10 |
| Independent examiners report | 11 |
| Statement of Financial Activities (including income and expenditure account) | 12 |
| Balance sheet | 13 |
| Notes to the financial statements | 14 to 24 |

THE COMFREY PROJECT CIO
TRUSTEES ANNUAL REPORT
For the year ended March 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st March 2023.

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chairs Comments

It is once again my privilege to introduce The Comfrey Project's Annual Report for the year 2022- 23 – a year in which we changed and developed in perhaps ways we had not expected. The Comfrey Project was established in 2001 on a single allotment site and became a registered charity in 2002 and I have been reflecting on the evolution of The Comfrey Project over the past 21 years. In 2001 I was a GP in East Newcastle and our practice was coping for the first time with a large influx of people seeking asylum. There was very little in the way of support and The Comfrey Project with its very simple offer of a 'place to be' was lifesaving for some of our new patients. The environment for refugees and for those people seeking asylum was very different to that of today. Locally there have been many positive developments – there are now more charities and organisations providing support for people seeking asylum and many of those granted refugee status have stayed in the area to become valued members of the local communities and are active in welcoming those newly arrived.

Nationally the picture is very different. The hostile environment persists; the Nationality and Borders and Rwanda Bills restrict access to safety for those escaping war, persecution and the devastating effects of climate change. Our politicians continue to use racist and inflammatory rhetoric when describing people seeking asylum and have allowed the growth of far-right groups. This is mirrored throughout the Western world. These changes, both positive and negative, combined with the on-going effects of the pandemic and the cost-of-living crisis have required the Project to look closely at what services we deliver and how we deliver them. Our Director's report outlines these in detail and describes the extraordinary commitment of our staff and volunteers to find the support and delivery that is needed to engage such people in such difficult circumstances. Well-being and mental health are primary concerns. ESOL and language-based activities are vital. Our gardens, the produce, and the nature-based activities remain at the core of Comfrey, but it is that sense of 'a place to be' where displaced and vulnerable people from many parts of the world can feel at home and make friends that has truly endured and continues to make Comfrey 'special'.

This has been a year of transition both in our delivery and also in our staffing situation. We have lost some long-term staff but new staff with new ideas and different skill sets have continued to enrich the Project. Funding has been difficult to secure and partnership working has been important to try and ensure financial stability. Long term

volunteers who have moved on are beginning to be replaced by a new group of committed participants who contribute to the stability and strength of the Project. We have also been working to increase the diversity of the Comfrey Board, particularly wishing to appoint more trustees with lived experience of seeking asylum. Our new board will better reflect the experiences of our beneficiaries.

In conclusion I would like to thank all our funders and donors for their vital support. I would like to thank our staff, both current and past, for their hard work, adaptability and compassion and our director for her leadership in facing the many challenges; Our volunteers and participants who are the key to the success of The Comfrey Project and my fellow trustees, ever supportive and committed as we look forward to another year and a new set of challenges.

1. Objectives and Activities

The charity works to provide a safe, welcoming environment which promotes personal wellbeing through a sense of achievement and belonging.

The **Objects** of The Comfrey Project are to provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the North East of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Our **vision** is to create a society where refugees and people seeking asylum are included and respected as equals.

Our **mission** is to:

- use our gardens as a basis for creative activities which improve physical and mental wellbeing;
- provide a safe, welcoming and empowering environment;
- empower people to fulfil their true potential and contribute to society;
- build skills, resilience, confidence, self-esteem and purpose;
- provide learning opportunities, information and signposting to other resources;
- highlight the experience of living through the asylum process in the north of England;
- build relationships, partnerships and networks that enable collaborative working.

Our **values** are to:

- regard each person as unique and treat them with dignity;
- respect everyone regardless of background, and also age, disability, gender, sexual orientation, religion and race;
- place participants at the heart of all planning and delivery;
- be informed, constructive and robust in our work;
- protect, care for and enhance the environment.

Overview of Activities

The Comfrey Project is based in the Windmill Hills Community Centre in Gateshead. The Windmill Hills Centre has a large garden, and the project also rents two allotments, one in East Newcastle and the other in West Newcastle. The Centre, the garden and the allotments are used to provide facilities, services and support to local people, and in particular, to people who are refugees and those seeking asylum in the North East. The activities are mainly horticultural, nature, creative craft and language based and bring people together to improve their well-being, support integration and reduce isolation.

Public Benefit

The trustees confirm that when setting the objectives and planning the activities of The Comfrey Project, they have considered and complied with the Charity Commission guidance on Public Benefit.

2. Achievements and Performance

Director's Report

Looking back at the 2022 – 23 financial year it was undoubtedly the most challenging year we have faced since becoming a CIO in 2018. Many factors, both internal and external, created instability and we struggled to find our equilibrium. Despite this there were significant innovations and a newfound resilience which, along with greater clarity of thought, has led us to the fantastic place we now find ourselves, nearly half a year later.

The post-covid challenges faced by refugees and people seeking asylum were significantly exacerbated by the cost-of-living crisis, which once again highlighted the multiple disadvantages facing this community. The increasingly negative narrative and policy changes at a national level led to increased anxiety and a general sense of being overwhelmed.

At The Comfrey Project, we felt the impact of the above challenges at many levels. Although it was clear that people's mental wellbeing and integration suffered, their need to cover the essentials naturally overtook their self-care concerns. This meant that on the one hand we had to try a lot harder to engage with people and to support their mental health and social needs, whilst also continuing to provide emergency support and help with essential needs. This included a series of largely Gateshead Council funded initiatives: distributing over £14,000 worth of support payments and essentials to refugees living in Gateshead through the Household Support and other funds, the delivery of Healthy Eating on a Budget workshops, distribution of low-energy cooking appliances to reduce utility costs, distribution of food boxes, joining the Warm Spaces network and increasing the warm lunches on offer during the week. There was a lot of signposting, referrals and handholding to support people, as well as demonstrating ways to cut energy related costs in the household.

In addition, we decided to transform our weekly drop-in on Fridays from a creative focused session to a wider scope drop-in session where a lot of the emergency and essential support is delivered, while continuing to provide a space to socialise and to engage in creative and horticultural activities.

Increasing use of hotels as temporary dispersal accommodation also had a very significant impact on our service. Here we had a large number of newly arrived -to the country and the area- people, whose needs were considerably different to those who receive accommodation locally. They were not so keen to “make roots” in the organisation or locally, and therefore we struggled to motivate them to be engaged as volunteers alongside everyone else. They mostly needed healthier food options and a larger space to be, outside of the confines of the small hotel rooms.

The Project continued to feel the loss of many of our longer term volunteers who had not returned post covid, making it harder for our staff to deliver the support that new volunteers needed.

It became clear to us that, to continue to face the changing world, and do so with a small staff team and largely based on volunteers, and also to be able to support the increasingly different and more acute needs of our community, we needed a drastic change in our service delivery model to one that was more personal, that could offer increased support and importantly could be led by volunteers.., We spent six months drafting and re-drafting a new delivery model, which for the first time for our charity, consisted of smaller, themed sessions, rather than the larger, all-encompassing community gardening sessions, which were largely a remnant of our allotment-only days.

The programme was based on a number of pilots and new activities we were able to deliver, and on feedback from our volunteers, and it came in effect in the spring of 2023 and has proven already to be a much more flexible and effective delivery model.

We also re-designed our staff team so that we are more resilient against staff changes.

All the above took place while we were facing significant loss to our capacity, mainly as a result of multiple staff changes.

However, thanks to the great work of our new Bridge Builder staff whom we began hosting just before the start of that financial year, we were able to provide enough stability, structure and support throughout. The two Bridge Builders are part of the Gateshead-wide community partnership project we have been involved in since 2020. We host them on behalf of the collaborative, which focuses on grassroots-led social system change. Both our Bridge Builders were originally volunteers of The Comfrey Project, while still seeking asylum in this country. Beside the support they have been offering to The Comfrey Project, they have also been leading some fantastic work bringing local communities together and supporting them to increase their skills and capacity through events, training, projects and advocacy.

We have also continued to host the two first staff members we took on as part of this project in 2020 and who have been focusing primarily on qualitative community research.

It was great to welcome in February 2023 Dr Gillian Jein, researcher in Urban Studies at Newcastle University, who joined us for a six-month placement as part of which we looked at more sustainable and efficient delivery models and recording of learning and impact.

Despite the firefighting and the re-structuring and re-developing, we managed to continue progressing with new and exciting delivery and partnerships.

The year did start in an exciting footing indeed – as in May 2022 we organised an event where we were delighted to have our local MP Ian Mearns cut the ribbon of our new polytunnel, which was renovated with the kind contributions of the public, following the vandalism we suffered the previous year. At the same event we also unveiled a beautiful mosaic which now permanently adorns the Windmill Hills centre, which our volunteers developed through a partnership project with GemArts.

Our community garden in Gateshead saw another fantastic feature being added, an outdoor pizza oven which was funded by the Royal Horticulture Society, who also delivered a host of exciting and educative sessions about herb growing, to support the development of our CommuniTEA project.

Our partnership with North East Young Dads and Lads bore great fruit, in the form of over 60 jars of golden honey harvested by our hives – which delighted and surprised us all, as in all the previous years we had a fairly negligible production. Our bee-keepers were very proud indeed to distribute these jars to the rest of the volunteers and share with them about what they learnt in their accredited bee-keeping course. Talking about bees, there was one more such partnership we were very happy to be involved with, the Bees of Bensham project managed by Dingy Butterflies, who we host regularly at the Windmill Hills centre. On this occasion we learnt a lot about wild bees, and a survey they organised in our Windmill Hills garden identified nine different species of wild bees! This led us to reducing our bee-hives to ensure a balanced habitat for all its residents.

As always, we have been delighted to be able to deliver sessions for our little friends and their families, through Gateshead Council's Brighten the Day programme, where once again we were able to welcome over 100 children in our garden during the half term and summer breaks for fun nature-based and creative activities and learning, and delicious freshly prepared meals – which they helped create!

Significant progress was made by our Afghan women's group, both in their language skills through the weekly classes they attended here, but also their sewing and stitching skills. Most of them are able to create fantastically crafted clothes for their families now, saving them money and giving them a lot of pride and confidence. They have also been increasingly keen to join community volunteering activities, cooking for the elderly residents of a housing complex, helping us run events and stalls at external venues.

Over at our allotments, the season progressed with less changes, except for the disruptions due to the damage the storms created. Thankfully we received some fantastic support from Overbury Ltd who provided materials and staff to mend some

of the damages, and also helped us create a new composting station and brand new beds at the Moorside allotment in Fenham.

One area we made significant progress concerns our sustainability action and delivery. Through funding from the National Lottery Community Fund we were able to start developing the skeleton of a sustainable gardening training programme and with funding from Vonne and the 'Act Green Together' programme we managed to develop with our volunteers a model for a Sustainability Champions scheme. In addition we were able to critically look at and start improving our practices as an organisation through training and support from Vonne's 'Become Green Together' programme which enabled us to subscribe to the Investors in the Environment and the Smart Carbon accreditation schemes.

A great piece of work we undertook during this year became possible due to the Gateshead Council and CNTW-funded 'Community Mental Health Transformation' grants that we were a recipient of. Apart from supporting us to deliver our community nature-based wellbeing sessions, the fund also enabled us to pilot a Wellbeing Champions scheme, which supports people with lived experience of seeking asylum in the UK to gain the knowledge, skills and confidence to disseminate important information about mental health to their own communities, including being able to provide signposting and offer some basic support. Our first cohort of Champions received a few different types of training which they evaluated and helped us develop the design for the scheme. In addition, with support from Connected Voice-Haref we were able to carry out in-depth research into the needs and barriers to mental health support for refugees and people seeking asylum. The research will be used to develop a report which our Champions will be disseminating to healthcare and other professionals, in a bid to improve service availability and develop a dialogue and better understanding between service providers and beneficiaries.

All in all, the year ended with great new knowledge, expertise and resources and has been a transformational one for the charity, and we managed to support over 600 people through all our programmes, sites, and activities.

3. Financial Review

Review of the Year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £284,860 (2022: £186,886) of which £267,938 was restricted (2022: £145,984) and expenditure of £258,215 (2022: £196,880) of which £229,356 was restricted (2022: £148,525). There was an operating surplus of £26,645 (2022: deficit of £9,994) of which £38,582 was restricted surplus (2022: deficit £2,541).

At 31 March 2023 the Charity had net assets of £121,745 (2022: £95,100) of which £65,866 was restricted (2022: £27,284).

Reserves policy

The trustees consider the level of reserves, £55,879 (2022: £67,816), appropriate for the Charity at this time considering potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for Future Periods

As we look to our future at the end of 2023, we have a brand new delivery plan to implement and monitor. There are also significant new projects in the pipeline around sustainability and wellbeing.

There is a dynamic new staff team in place and some fantastic new trustees that have joined our Board. Moreover, we have just seen the return of committed, regular repeat volunteering which is bound to make a significant change to our capacity and the atmosphere of the sessions.

We are working to make the user voice more meaningful by changing the criteria and offer around membership so as to appeal to those volunteers who want to play a role in how the charity is run. We hope that members will become confident to eventually become trustees. We are also giving priority to appointing a more diverse Board including those with lived experience of asylum.

We are planning on bringing everyone together to establish common ground and look into how to increase the influence of our volunteer's voices in the organization, including at governance level.

In addition, we are looking forward to celebrating a significant milestone, reaching our 21st anniversary in August 2023, which we hope to mark with some special activities.

There have also been some very encouraging conversations regarding the longevity of The Comfrey Project on the Windmill Hills site, with Gateshead council, so we are looking forward to working with them towards agreeing a long-term community asset transfer in the near future.

5. Reference and administrative details of the charity, its trustees and advisors

Registered charity name The Comfrey Project CIO

Charity number 1175224

Registered office Windmill Hills Centre
Chester Place
Bensham
Gateshead
NE8 1QB

Trustees and Members of the Board

Penny Schofield Chair - Appointed 2018
Harold Norcott - Appointed 2018
Sally Young - Appointed February 2021
Kevin Douglas - Appointed February 2022
Stephanie Nelson - Resigned November 2022
Mulubrhan Bahta - Resigned January 2023
Joanne Jopling - Appointed January 2023
Melisa Maida - Appointed January 2023

Independent Examiner Doug Maltman FMAAT
Ellison Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers Unity Trust Bank

Culture, governance and management/ Governing Document/ Appointment of the trustees

The charity is set up as a charitable incorporated organisation and is registered with the Charity Commissioners under registration number 1175224.

The CIO was registered with the Charity Commission on 17 October 2017 replacing the previous unincorporated association of the same name (no. 1093365) which was established in August 2002.

The Comfrey Project CIO is governed by its constitution, and it is managed by a Board of Trustees elected each year at the AGM and normally hold office until the following AGM. Trustees may also be co-opted onto the board until the next AGM.

Day-to-day management of the organisation is delegated to the Director. The Chair

supervises the Director, and the Director supervises other staff members and volunteers.

New trustees are appointed after successfully completing a formal application process. They are provided with an induction pack and a Trustee Handbook. A current trustee acts as a 'buddy' for the first few months where required. New trustees sign a Trustee Code of Conduct. All new trustees are supported to attend a local 'New Trustee Course'.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Risk Management

The Trustee Board has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and comply with external regulations and requirements.

7. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 26.01.2024 and signed on their behalf

Penelope Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2023, which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 28.01.2024

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|---|-------|----------------------------|--------------------------|-----------------------------|--------------------|
| <u>Income from:</u> | | | | | |
| Donations and legacies | 6 | 9,368 | - | 9,368 | 23,386 |
| Charitable activities | | | | - | |
| Grants and contracts | 7 | - | 264,608 | 264,608 | 150,829 |
| Other trading activities | 8 | 7,554 | 3,330 | 10,884 | 12,671 |
| Total income | | 16,922 | 267,938 | 284,860 | 186,886 |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | | | | | |
| Operation of the charity | 9 | 28,859 | 229,356 | 258,215 | 196,880 |
| Total expenditure | | 28,859 | 229,356 | 258,215 | 196,880 |
| Net income/(expenditure) and net movement of funds | | (11,937) | 38,582 | 26,645 | (9,994) |
| <u>Reconciliation of funds</u> | | | | | |
| Total funds brought forward | | 67,816 | 27,284 | 95,100 | 105,094 |
| Total funds carried forward | | 55,879 | 65,866 | 121,745 | 95,100 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 24 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2023

| | Notes | £ | Total 2023 £ | £ | Total 2022 £ |
|---|-------|------------------|--------------------|-------------------|--------------------|
| <u>Current assets</u> | | | | | |
| Debtors | 17 | 41,992 | | 855 | |
| Cash at bank and in hand | 17 | 83,737 | | 107,987 | |
| Total current assets | | 125,729 | | 108,842 | |
| Creditors: amounts falling due within one year | 18 | (3,984) | | (13,742) | |
| Net current assets | | | 121,745 | | 95,100 |
| Total net assets or liabilities | | | 121,745 | | 95,100 |
| <u>Funds of the charity</u> | | | | | |
| Unrestricted income funds | | | 55,879 | | 67,816 |
| Restricted income funds | | | 65,866 | | 27,284 |
| Total funds | | | 121,745 | | 95,100 |

The notes on pages 14 to 24 form an integral part of these accounts.

These financial statements were approved by the Board on:

26.01.2024

and are signed on its behalf by:

P Schofield
Chair

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Comfrey Project CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £55,879 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.5 Interest receivable

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.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|---------------------------------|----------------------------|--------------------------|---------------------|--------------------|
| 6 Donations and legacies | | | | |
| Donations and gifts | 9,368 | - | 9,368 | 23,386 |
| | <u>9,368</u> | <u>-</u> | <u>9,368</u> | <u>23,386</u> |

7 Charitable activities

Income from grants

| | | | | |
|---|----------|----------------|-----------------------|----------------|
| Newcastle City Council - Ward Funding | - | - | - | 1,203 |
| Barrow Cadbury Trust/The National | - | - | - | 100 |
| Lottery Community Fund 'COVID Support Fund' | | | | |
| National Lottery Community Fund 'Together for our planet' | - | - | - | 10,000 |
| Gateshead Council: | | | - | |
| - Refugee Resettlement Scheme | - | 28,817 | 28,817 | 22,486 |
| - Local Community Fund | - | - | - | 300 |
| - DFE Holiday Activities & Food Programme | - | 16,263 | 16,263 | 15,510 |
| - COVID-19 Business Support Grants | - | - | - | 8,000 |
| - DWP Covid-19 Winter Grant Scheme | - | 12,993 | 12,993 | 16,875 |
| - Hygiene Products Grant | - | 2,000 | 2,000 | - |
| - Warm Spaces For Gateshead | - | 500 | 500 | - |
| - Digital Transformation Grant | - | 3,112 | 3,112 | - |
| - Community Mental Health Grant | - | 10,000 | 10,000 | - |
| The Lankelly Chase Foundation | - | 146,423 | 146,423 | 24,054 |
| Ballinger Charitable Trust | - | 3,500 | 3,500 | 3,500 |
| Newcastle Fund | - | - | - | 8,301 |
| Bernicia Foundation | - | - | - | 9,000 |
| Funds at the Community Foundation serving Tyne and Wear and Northumberland: | | | | |
| - The Opencast Charitable Fund | - | - | - | 1,500 |
| - The Pea Green Boat Community First Fund | - | - | - | 7,500 |
| - Coronavirus Response & Recovery Grant | - | - | - | 20,000 |
| - Sara Alexandra Bernstone Fund | - | - | - | 500 |
| - Daphne & Martin Cookson Fund | - | - | - | 500 |
| - Newcastle Building Society Fund | - | 3,000 | 3,000 | - |
| - The 1989 Willan Charitable Trust | - | 10,000 | 10,000 | - |
| - Cost-of-living Fund | - | 5,000 | 5,000 | - |
| Local Giving 'Magic Little Grants' | - | - | - | 500 |
| Hadrian Trust | - | - | - | 1,000 |
| Connected Voice 'VCSE Cost of Living Crisis Fund' | - | 4,000 | 4,000 | - |
| Royal Horticultural Society | - | 2,000 | 2,000 | - |
| JJ Charitable Trust | - | 5,000 | 5,000 | - |
| VONNE 'Act Green Together' | - | 2,000 | 2,000 | - |
| Pears Foundation | - | 10,000 | 10,000 | - |
| | <u>-</u> | <u>264,608</u> | <u>264,608</u> | <u>150,829</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|----------------------------|--------------------------|----------------------|--------------------|
| 8 Other trading activities | | | | |
| Services | 2,440 | - | 2,440 | 4,715 |
| Third party grant administration | - | 3,330 | 3,330 | 3,655 |
| Other | 5,114 | - | 5,114 | 4,301 |
| | <u>7,554</u> | <u>3,330</u> | <u>10,884</u> | <u>12,671</u> |

Income was £284,860 (2022: £186,886) of which £16,922 was unrestricted or designated (2022: £40,902) and £267,938 was restricted (2022: £145,984)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 9 Charitable activities | | | | |
| <u>Direct costs</u> | | | | |
| Staff salaries | 168 | 167,904 | 168,072 | 114,608 |
| Pension Costs | 151 | 7,696 | 7,847 | 1,812 |
| Staff expenses | 83 | 123 | 206 | 379 |
| Sessional Staff Salaries | 669 | 10,889 | 11,558 | 8,518 |
| Staff training and development | 23 | 357 | 380 | 1,463 |
| Recruitment expenses | 397 | - | 397 | 85 |
| Session Materials & Equipment | 3,092 | 9,039 | 12,131 | 14,131 |
| Participant & Volunteer expenses | 8,406 | 6,277 | 14,683 | 6,816 |
| Covid-19 Support | - | - | - | 18,837 |
| <u>Support costs</u> | | | | |
| Rent and rates | 95 | 278 | 373 | 857 |
| Insurance | 2,097 | - | 2,097 | 2,426 |
| Advertising and marketing | 284 | 75 | 359 | 140 |
| Repairs and maintenance | 1,361 | 83 | 1,444 | 4,420 |
| Light, heat and power | 142 | 426 | 568 | 568 |
| Printing, postage and stationery | 512 | 1,315 | 1,827 | 2,255 |
| Office equipment | 130 | - | 130 | 1,658 |
| Cleaning | 1,017 | 3,011 | 4,028 | 3,832 |
| Telephone | 848 | 1,188 | 2,036 | 548 |
| Subscriptions | 948 | 77 | 1,025 | 985 |
| Health and Safety expenses | 1,974 | 45 | 2,019 | 2,053 |
| IT costs | 74 | 3,168 | 3,242 | 1,399 |
| Bank Charges | 167 | - | 167 | 171 |
| Payroll fees | 1,125 | - | 1,125 | 954 |
| Consulting | 275 | 1,800 | 2,075 | 2,494 |
| Other expenses | 2,794 | 15,605 | 18,399 | 4,472 |
| <u>Governance costs</u> | | | | |
| Independent examiner's fees for reporting on the accounts | 1,027 | - | 1,027 | 924 |
| Governance costs | 1,000 | - | 1,000 | 75 |
| | <u>28,859</u> | <u>229,356</u> | <u>258,215</u> | <u>196,880</u> |

Expenditure on charitable activities was £258,215 (2022: £196,880) of which £28,859 was unrestricted or designated (2022: £48,355) and £229,356 was restricted (2022: £148,525)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

10 Fees for examination of the accounts

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| Independent examiner's fees for reporting on the accounts | 1,027 | 924 |
| Other accountancy services paid to the examiner | 1,125 | 418 |
| | <u>2,152</u> | <u>1,342</u> |

11 Analysis of staff costs and the cost of key management personnel

| | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Salaries and wages | 160,466 | 106,508 |
| Social security costs | 7,606 | 8,100 |
| Pension costs (defined contribution pension plan) | 7,847 | 1,812 |
| | <u>175,919</u> | <u>116,420</u> |

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the trustees and the management team . The total employee benefits of the key management personnel of the charity were £45,811 (2022: £55,235).

12 Staff numbers

The average monthly head count was 5.6 staff (2022: 5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

| | 2023 Number | 2022 Number |
|--|----------------|----------------|
| The parts of the charity in which the employees work | | |
| Charitable activities | 3.8 | 3.2 |
| Governance | 1.8 | 1.8 |
| | <u>5.6</u> | <u>5.0</u> |

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £7,847 (2022: £4,541). There was £0 outstanding as at 31 March 2023 (2022: £0)

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

| | 2023 £ | 2022 £ |
|---------------|---------------|------------|
| Debtors | 33,010 | 855 |
| Other debtors | 8,982 | - |
| | <u>41,992</u> | <u>855</u> |

17 Cash at bank and in hand

| | 2023 £ | 2022 £ |
|----------------------|---------------|----------------|
| Cash at bank - Co-op | 42 | 42 |
| Cash at bank - CIO | 83,048 | 107,401 |
| Cash in hand | 647 | 544 |
| | <u>83,737</u> | <u>107,987</u> |

18 Creditors and accruals (payable within 1 year)

| | 2023 £ | 2022 £ |
|-------------------------------------|--------------|---------------|
| Creditors control account | 1,384 | 1,609 |
| Credit card account | 1,573 | 1,196 |
| Accruals | | |
| Independent examination of accounts | 1,027 | 924 |
| Other creditors | - | 10,013 |
| | <u>3,984</u> | <u>13,742</u> |

19 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

20 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2023

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 44,516 | 16,922 | (28,859) | - | 32,579 |
| Designated funds | | | | | |
| Core running costs | 23,300 | - | - | - | 23,300 |
| Totals | <u>67,816</u> | <u>16,922</u> | <u>(28,859)</u> | <u>-</u> | <u>55,879</u> |

As at 31 March 2022

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 75,269 | 40,902 | (48,355) | (23,300) | 44,516 |
| Designated funds | | | | | |
| Core running costs | - | - | - | 23,300 | 23,300 |
| Totals | <u>75,269</u> | <u>40,902</u> | <u>(48,355)</u> | <u>-</u> | <u>67,816</u> |

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' of the charity

Designated - Core running costs

Funds to cover the core running costs of the charity.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of movement in restricted funds As at 31 March 2023

| Restricted funds | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|--|---|----------------------------|----------------------------|----------------|---|
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | 10,000 | - | (10,000) | - | - |
| Third Party Grant Administration | 2,035 | 3,330 | (3,333) | - | 2,032 |
| Gateshead Council: | | | | | - |
| - DFE Holiday Activities and Food Programme | - | 16,263 | (11,992) | - | 4,271 |
| Scheme | 2,625 | 12,993 | (12,992) | - | 2,626 |
| - Refugee Resettlement Team | 1,727 | 28,818 | (30,545) | - | - |
| - Hygiene Products Grant | - | 2,000 | (2,000) | - | - |
| - Warm Spaces For Gateshead | - | 500 | (500) | - | - |
| - Digital Transformation Grant | - | 3,112 | (3,112) | - | - |
| The Lankelly Chase Foundation | 6,912 | 146,423 | (96,397) | - | 56,938 |
| Ballinger Charitable Trust | - | 3,500 | (3,500) | - | - |
| Connected Voice 'VCSE Cost of Living Crisis Fund' | - | 4,000 | (4,000) | - | - |
| Royal Horticultural Society | - | 2,000 | (2,000) | - | - |
| JJ Charitable Trust | - | 5,000 | (5,000) | - | - |
| VONNE 'Act Green Together' | - | 2,000 | (2,000) | - | - |
| Pears Foundation | - | 10,000 | (10,000) | - | - |
| Bernicia Foundation | 3,985 | - | (3,985) | - | - |
| Community Mental Health Grant | - | 10,000 | (10,000) | - | - |
| Newcastle Building Society Fund | - | 3,000 | (3,000) | - | - |
| The 1989 Willan Charitable Trust | - | 10,000 | (10,000) | - | - |
| Cost-of Living Fund | - | 5,000 | (5,000) | - | - |
| Totals | 27,284 | 267,939 | (229,356) | - | 65,866 |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

As at 31 March 2022

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|---|----------------------------|----------------------------|----------------|---|
| Restricted funds | | | | | |
| Newcastle City Council - Ward Funding | - | 1,203 | (1,203) | - | - |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 100 | (100) | - | - |
| The National Lottery Community Fund 'Together for our Planet' | | 10,000 | - | - | 10,000 |
| Third Party Grant Administration | - | 3,655 | (1,620) | - | 2,035 |
| Gateshead Council: | | | | | |
| - DFE Holiday Activities and Food Programme | - | 15,510 | (15,510) | - | - |
| Scheme | 2,275 | 16,875 | (16,525) | - | 2,625 |
| - Refugee Resettlement Team | 4,986 | 22,486 | (25,745) | - | 1,727 |
| - Local Community Fund | - | 300 | (300) | - | - |
| The Lankelly Chase Foundation | 19,745 | 24,054 | (36,887) | - | 6,912 |
| Ballinger Charitable Trust | - | 3,500 | (3,500) | - | - |
| The Pea Green Boat Community First Fund | - | 7,500 | (7,500) | - | - |
| Sara Alexandra Barnstone Fund | - | 500 | (500) | - | - |
| Daphne & Martin Cookson Fund | - | 500 | (500) | - | - |
| The Mears Foundation | 319 | - | (319) | - | - |
| Esmee Fairbairn Foundation | 2,500 | - | (2,500) | - | - |
| Newcastle Fund | - | 8,301 | (8,301) | - | - |
| Bernicia Foundation | - | 9,000 | (5,015) | - | 3,985 |
| Hadrian Trust | - | 1,000 | (1,000) | - | - |
| Opencast Charitable Fund | - | 1,500 | (1,500) | - | - |
| Coronavirus Response and Recovery Grant | - | 20,000 | (20,000) | - | - |
| Totals | 29,825 | 145,984 | (148,525) | - | 27,284 |

Purpose of restricted funds

Restricted funds represent income

| | |
|--|---|
| Third Party Grant Administration. | Funds and costs held and administered on behalf of community group. |
| Gateshead Council: DFE Holiday Activities & Food Programme | Holiday family sessions and lunch. |
| Gateshead Council: Refugee Resettlement Scheme. | Language Café and Afghan women's programmes. |
| The Lankelly Chase Foundation | To engage in a collective systemic action enquiry in Bensham. |
| Ballinger Charitable Trust | Core costs. |
| Bernicia Foundation | Core cost. |
| Gateshead Council: Hygiene Products Grant | For the distribution of hygiene products |
| Gateshead Council: Warm Spaces for Gateshead | To join the Warm Spaces network in Gateshead. |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Purpose of restricted funds (continued)

Restricted funds represent income

| | |
|--|---|
| Gateshead Council: Digital Transformation Grant | To improve the digital equipment of the organisation. |
| Connected Voice: 'VCSE Cost of Living Crisis Fund' | To mitigate the financial impact of the cost-of-living crisis on the charity. |
| Royal Horticultural Society | Horticultural activities and building of pizza oven. |
| JJ Charitable Trust | To support the general charitable activities of the organisation. |
| 'VONNE 'Act Green Together' | To develop a sustainability project proposal with beneficiaries. |
| Pears Foundation | To support the general charitable activities of the organisation. |
| Gateshead council: Community Newcastle Building Society Fund | To deliver community mental health activities and a Champions scheme |
| The 1989 Willan Charitable Trust | To support the delivery of community gardening activities. |
| Cost-of Living Fund | To support the core costs of the charity |
| | To mitigate the financial impact of the cost-of-living crisis on the charity. |

Transfers between funds As at 31 March 2022

| | Reason for transfer | Amount £ |
|---|---|---------------|
| Between unrestricted and designated funds | Funds to cover the core running costs of the charity. Surplus funds at year end moved to unrestricted. | 23,300 |

21

Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

22

Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|----------------------------|--------------------------|-----------------------|--------------------|
| Cash at bank and in hand | 17,871 | 65,866 | 83,737 | 107,987 |
| Other net current assets/(liabilities) | 38,008 | - | 38,008 | (12,887) |
| | <u>55,879</u> | <u>65,866</u> | <u>121,745</u> | <u>95,100</u> |

23

Guarantee

There have been no guarantees given by the charity at 31 March 2023.

24

Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

25

Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 18 October 2017 as a body corporate under part 11 of the Charities Act 2022.

THE COMFREY PROJECT CIO

England & Wales - Charity number 1175224

Accounts

THE COMFREY PROJECT CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022

Charity Number 1175224

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

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| Trustees annual report | 1 to 12 |
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| Statement of Financial Activities (including income and expenditure account) | 14 |
| Balance sheet | 15 |
| Notes to the financial statements | 16 to 27 |

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2022.

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, 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 UK and Republic of Ireland (FRS 102) (effective October 2019).

Chairs Comments

Once again, I am proud and privileged to present the Comfrey Project's Annual Report. The Comfrey Project's overriding aim is to improve the well-being of refugees and those seeking asylum in the North East of England through interactions with nature, gardening and craft-based activities. The COVID19 pandemic greatly affected our ability to fulfil these aims and like many charities we had to adapt our services to provide for the additional needs of our community. The country officially opened up in July 2021 with all restrictions lifted. We were expecting 'business as usual' but in fact it has been a slow and sometimes painful path to a new future

Getting there has required dedication and commitment both from our staff and our volunteers, already affected by the demands of the pandemic. They were disappointed and demoralised that things did not quickly return to normal. Long standing previously committed volunteers did not return. Mental health, previously under-acknowledged was and remains a major issue. The theft of the polythene from our polytunnel in April and again in Early May was another hurdle to be overcome. These issues were tackled by staff working closely with volunteers and trustees using focus groups and a joint 'Consolidation Day' with trustees to find solutions and by accessing training. New partnerships have been formed and old ones revived. The development of our 3 year Strategy has helped us to clarify our core business.

We have also had to respond to new challenges: the arrival of new people from Afghanistan with recent experiences of trauma. The on-going war in Ukraine has perhaps helped to create a more sympathetic public opinion as conflict, climate change and economic pressures continue to drive people to seek asylum. However the on-going 'hostile environment', the new Nationality and Borders Bill introduced in July 2021 with its potential to create a 2 tier system, to remove the rights to family reunions and to allow off-shore processing in Rwanda and the unacceptably slow processing of asylum claims have all impacted on our community and we have joined other organisations in opposing these changes. The increased and inappropriate use of hotel accommodation has led to a less stable group of people seeking asylum and we have to adapt our services to fulfil their needs.

Our funders have continued to be flexible and generous during this time and we ended the year in a strong financial position. I would like to thank all our funders and donors for their support. Our staff have once again with the support and guidance of our Director risen to the challenges. Volunteers and participants continue to inspire with their determination, creativity and resilience. My fellow trustees have been supportive and committed in helping to steer the organisation through another difficult and challenging year. I thank them all.

1. Objectives and Activities

The charity works to provide a safe, welcoming environment which promotes personal wellbeing through a sense of achievement and belonging.

The **Objects** of The Comfrey Project are to provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the North East of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Our **vision** is to create a society where refugees and people seeking asylum are included and respected as equals.

Our **mission** is to:

- use our gardens as a basis for creative activities which improve physical and mental wellbeing;
- provide a safe, welcoming and empowering environment;
- empower people to fulfil their true potential and contribute to society;
- build skills, resilience, confidence, self-esteem and purpose;
- provide learning opportunities, information and signposting to other resources;
- highlight the experience of living through the asylum process in the north of England;
- build relationships, partnerships and networks that enable collaborative working.

Our **values** are to:

- regard each person as unique and treat them with dignity;
- respect everyone regardless of background, and also age, disability, gender, sexual orientation, religion and race;
- place participants at the heart of all planning and delivery;
- be informed, constructive and robust in our work;
- protect, care for and enhance the environment.

Overview of Activities

The Comfrey Project is based in the Windmill Hills Community Centre in Gateshead. The Windmill Hills Centre has a large garden, and the project also rents two allotments, one in East Newcastle and the other in West Newcastle. The Centre, the main garden and the allotments are used to provide facilities, services and support to local people, and in particular, to people who are refugees and those seeking asylum in the North East. The activities are mainly horticultural, nature, creative craft and language based and bring people together to improve their well-being, support integration and reduce isolation.

Public Benefit

The trustees confirm that when setting the objectives and planning the activities of the Comfrey Project, they have considered and complied with the Charity Commission guidance on Public Benefit.

Sections 1 and 2 outline our commitment to the public benefit guidance.

2. Achievements and Performance

Director's Report

The lifting of COVID19 restrictions during 2021 – 2022 forced the Project, both staff and volunteers, to focus on navigating the 'new post-pandemic normal'.

Re-engagement was slow particularly in the first half of the year. Restarting the regular delivery of sessions took a lot of trial and error, creativity and continuous consultation with our communities.

Staying on top of people's changing needs and evaluating the effectiveness of our response proved to be a challenge in such a volatile environment. However, by employing a range of methods, from surveys to in-depth interviews and focus groups, we managed to identify the main issues and employ the best solutions at our disposal.

Despite a surge in referrals, many with urgent mental health concerns, it was clear that many people were not yet ready to return to in-person group settings. A lot more encouragement and support was needed to help prospective participants to overcome the anxiety and low mood caused by the pandemic. We did identify a positive benefit – the people with whom we work with are now more open to talking about their mental health challenges. This was previously taboo in many of our communities, and people are more willing to seek support.

We found that the more structured activities were better attended and that we needed to provide a lot more detail to people considering joining the Project. This was something of a culture shift for our organisation which has been so heavily volunteer-led in the past. This, plus the loss of some of our long-term volunteers, who had been part of the organisation for many years prior to the pandemic, has led to capacity issues and a rethink of our staffing structure.

In the later part of the year things moved more smoothly and participation returned to near pre-pandemic levels for most sessions.

By the end of the financial year, we were delivering six regular gardening sessions across Newcastle and Gateshead, as well as a creative drop-in, two Language and Skills Café sessions and a Coffee Morning for newly arrived Afghan women, all from the Windmill Hills Centre in Gateshead.

Our horticultural sessions in the Gateshead garden were significantly impacted following devastating criminal damage to our polytunnel in both April and May at the start of the growing season. Thanks to the generosity of our community who rallied behind us, we managed to raise funds to fix the damage; but owing to a nation-wide shortage of polythene it took almost a year to restore the polytunnel.

In East Newcastle with the support of a grant from MEARS Foundation we were able to revive our Whinneyfield allotment following significant storm damage. We then went on to deliver two of the busiest group sessions this particular garden had seen for a few years.

At the same time, a new two-year fund from Newcastle City Council supported our continuous partnership with Freedom from Torture at our Moorside allotment in West Newcastle.

Further collaborations were revived: we continued working closely with Northumberland National Parks with several mutual visits and workshops. Pre-Covid talks about a joint event with Baltic Gateshead finally culminated to the launch event for Baltic's 'What's for Tea?' touring exhibition.

Some exciting new collaborations were also developed, including a pilot project with Gibside Community Farm encouraging members of the refugee community to participate in their crop sharing scheme. A successful joint bee-keeping training project with North East Young Dads and Lads was also set up, which will not only help us look after our bees following reduced post-pandemic volunteer capacity, but also will provide skills and promote integration between our volunteers and NEYDL's members.

We were also delighted to participate in the SeasonsPace initiative - a collaboration between Dublin City and Newcastle Universities, and community organisations in Paris, examining how food-growing can benefit individuals, communities and the environment. Our engagement with the initiative gave birth to our 'Taste of Home' sustainable food-growing programme for which we went on to receive support from The National Lottery Community Fund's 'Together for our Planet' scheme and from the Royal Horticulture Society so we can begin to develop it in the following year.

Moreover, we continued to be a key partner in the Gateshead-wide system change project, funded by Lankelly Chase Foundation. On behalf of the project, we began hosting two more full-time staff members, both from a refugee background. Their role, titled as 'BridgeBuilders' will be to foster bridges between their communities and the project as well as between their communities and important stakeholders in the city.

Having been awarded a second contract by Gateshead Council's Refugee Resettlement Team this year we were able to provide support to those people displaced by the Afghan war. More specifically we began providing wellbeing and integration activities for recently arrived Afghan women, including a Coffee Morning, creative activities, conversation classes, training and volunteering. The existing contract with the Council for the support of resettled refugees from Syria continued for the fourth year in a row, delivering a bustling Language and Skills Café programme.

During Refugee Week 2021 we organised a very successful week of activities both online and in person, which involved several partner organisations including GemArts, Curious Monkey, Baltic Gateshead and Northumbria Police. The programme highlight was a very powerful and moving exhibition of work from the international cartoon competition 'Refugees', in partnership with international foundation Kimse Yok Mu.

During Refugee Week we were also delighted to launch our latest integration and wellbeing project called CommuniTEA via an online Tea Party! As part of the CommuniTEA project we will work with our volunteers to develop a Tea Garden and bring the community together through regular tea parties.

Our Holiday Activity and Food programme delivery significantly increased this year, delivering 24 full days of activities, from six the previous year, benefitting in total over 60 families. In addition, this year we included emotional wellbeing training for participating children and parents. This training included dealing with difficult emotions, mindfulness and communication skills to help families cope with some of the difficult psychological effects of the pandemic.

Although we tried to focus on face-to-face delivery, we continued offering some crisis support, as it took time for many people to start getting back on their feet and for us to build a complete picture of post-Covid support available. We continued to deliver data access support for people seeking asylum who mentally were too unwell to be able to leave their accommodation and access the internet in a community space. The "Language Buddies" programme continued for the duration of the year as well, offering friendship and language support from a distance.

We also continued delivering regular wellbeing parcels and food parcels in collaboration with Feeding Families up until the end of the financial year. Moreover, in partnership with Gateshead City Council and Citizen's Advice Gateshead we distributed over £22,000 in support grants (Winter Support Grants, Utility Support Grants) to refugee households in Gateshead.

We also worked closely with Public Health staff to disseminate and translate key messages to the local refugee communities. We facilitated conversations with these communities to understand their health concerns, their access barriers, and helped organise activities and events focusing on supporting people's health and wellbeing post-Covid.

We have tried to promote the interests of refugees through supporting campaigns coordinated at both national and local levels, which seek to protect their rights against cruel and unfair policies. We were delighted to work with Asylum Matters lobbying the Gateshead Council into participating in the Together for Refugees Landmark Action in spring 2022, ahead of the voting for the Nationality and Borders Bill. Although the Bill was passed, we are more committed than ever to continue advocating for and supporting people on the ground while they consider their future following the increasingly hostile policies being implemented.

Aside of delivery, some other significant developments have been the launch of our brand-new website (www.thecomfreyproject.org.uk). This is a much more user-friendly and interactive platform for us and our community to communicate with the world.

Additionally, our staff capacity was increased through the employment of a full-time Volunteer Coordinator to help us improve the experience of all volunteers (community and user) at The Comfrey Project. The addition of the two BridgeBuilder roles in our team, as mentioned previously, will boost the capacity of the organisation to be led by those it is here to serve, while overall amplifying refugee voices locally.

By the spring of 2022, our Board of Trustees, following several months working with volunteers and the staff team to gather feedback and assimilate learning from the previous three years, produced a new and ambitious three-year Strategic Plan setting the organisation's aims and objectives for 2022 to 2025.

In the winter of 2022, we also reviewed our Mission and Vision to reflect the evolution of the organisation and the changes in the landscape in which we operate.

Despite the challenges of the year, our final income raised was more than we expected, and we also managed to reach our goal for unrestricted reserves.

In conclusion we supported more people than ever before, with the total number of people benefiting reaching 680, of which:

- 257 adults and 140 children participated in sessions and activities.
- 153 adults and 130 children received remote or emergency provision only.

Here is what some people said about how they benefitted:

"I need to have a purpose. I have been indoors all the time during Covid and now I need to do something useful with myself. I can do this here" – R. Volunteer seeking asylum, from Iran.

"Since my mum joined your Language Buddy programme I have noticed her confidence improve a lot - I was desperate to find a way to support her but I did not know how. Making connections with native people is also not easy for us." - A. son of Syrian refugee volunteer.

"Every single time I come here I learn so much about everything in the garden, I love the stories we can share and how different people grow their food in different ways, it is a healing space for me, and my epilepsy is better for coming here" - S. volunteer, UK national.

CASE STUDY

This gentleman is an Uighur refugee who joined us; he has physical ill health conditions, being diagnosed with Type 2 Diabetes, as well as depression.

He was particularly struggling with his inability to find a job and care for his family, which was also causing a lot of relationship issues for him. His age and lack of adequate English skills were often cited by employers as reasons why they would not employ him.

He became very heavily involved in the gardening – where one of our long-standing refugee volunteers took him under his wing, and they built a great rapport together.

He said that being busy and working hard in the garden was helping him feel less anxious and escape the constant worries. He enjoyed the friendly company of people here and started feeling more confident about using English in conversation.

He chose to walk to our gardens for over 40 minutes at a time, rather than take the bus so he started becoming fitter quite quickly. He was also able to improve his diet with fresh vegetables, as he ate at the site most days – often taking surplus food to cook at home.

He even made traditional bread with poppy seeds from the garden that he brought back for all to taste.

After eight months of volunteering, at his scheduled diabetes check, his blood tests showed his blood sugar levels were normal. Because of this he was asked to attend a full medical assessment and he has been taken off heart medication too!

What's more he has also stopped taking antidepressant medication!

"I come here, I am happy. I walk everywhere now, I have lost weight. I work hard, so I sleep well and now, I have no more tablets and no more Doctor. I am much better and very happy. Staying at home all day was very bad for me, but now I can come here I feel better"

What's more he was offered a job at a butcher's and although he is not able to attend much anymore, he is still active on the group chat and comes to visit his Comfrey family when he can!

CASE STUDY

This Afghani woman currently seeking asylum started coming to The Comfrey Project in December. She suffers from depression having witnessed horrific atrocities committed by the Taliban against her family.

She had been in Gateshead for a year but was very isolated, also as she lived quite far from the centre of Gateshead. At the Comfrey Project she instantly felt very welcome and supported and enjoyed meeting people who were friendly to her, as well as being involved in creative activities.

Soon she started to come to The Comfrey Project almost every day. She loves being outdoors doing gardening and also cooking, crafts and sewing. She also attends the Afghan women's Coffee Morning where she has made friends with many women from her home country. She found great pleasure in advising these women who have been in the country for less time than her.

When she first came her confidence in speaking English was very low, but she noticed very quickly how that started changing which made her very happy and has helped her to show her personality more. She then joined our Conversational class and has also been referred to another language session by a local charity, which she attends on Zoom from a quiet corner at the Comfrey using our tablet because she does not own a laptop.

She went on to attend accredited Food Hygiene training, gaining a Level 2 qualification, and since then she has been volunteering cooking for events not only at The Comfrey Project but also for other community organisations that we referred her to.

Although she still has difficult days, we have seen her flourish, especially after a day in the garden. She says The Comfrey Project is her new family and that she now feels much happier. This was also noted by the medical professional who referred her to us initially.

3. Financial Review

Review of the Year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £186,886 (2021: £169,263) of which £145,984 was restricted (2021: £115,285) and expenditure of £196,880 (2021: £153,586) of which £148,525 was restricted (2021: £138,794). There was an operating deficit of £9,994 (2021: surplus of £15,677) of which a deficit of £2,541 was restricted (2021: deficit of £23,508).

At 31 March 2022 the Charity had net assets of £95,100 (2021: £105,094) of which £27,284 was restricted (2021: £29,825).

Reserves policy

The trustees consider the level of reserves, £67,816 (2021: £75,269), appropriate for the Charity at this time considering potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually. The unrestricted funds have been reduced in value to 3 months spend and a Designated fund created to retain the balance for future core costs.

4. Plans for Future Periods

As we look to our future, we have our new three year Strategic Plan and revised Vision and Mission to implement across the organisation. This will guide us to evolve as an organisation and improve the quality of our work.

Our focus needs to remain on monitoring the situation around the post-pandemic world as it unfolds and as the needs of refugees are being compounded by extra complexities, such as the cost of living crisis, the use of hotels as temporary dispersal accommodation, and the increasingly hostile governmental policies put in place.

Within this changing context, we regularly review our staffing and delivery structures, to make sure they are the best possible to enable us to adapt and carry forward our aims for the future. We regularly consider the support and overall experience we provide to volunteers which make up the heart of the organisation.

We now have the opportunity to resume a few of our pre-pandemic developments including establishing better, more robust and integrated monitoring tools, as well as, increasing volunteer voices at governance level through the development of our Members' Base.

We are also excited to be embarking on the development of our sustainability project 'Together for our Planet' which will help us become an even greener organisation and it will provide a platform for our volunteers to be active agents of positive change within the local climate agenda.

5. Reference and administrative details of the charity, its trustees and advisors

Registered charity name The Comfrey Project CIO

Charity number 1175224

Registered office Windmill Hills Centre
Chester Place
Bensham
Gateshead
NE8 1QB

Trustees and Members of the Board

Penny Schofield- Chair
Harold Norcott
Stephanie Nelson
Mulubrhan Bahta
Sally Young
Sarah Gibbs (Resigned January 2022)
Kevin Douglas (Appointed Feb 2022)
Navid Hadadi (Appointed Feb 2022, Resigned July 2022)

Independent Examiner

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers

Unity Trust Bank

6. Culture, governance and management/ Governing Document/ Appointment of the trustees

The charity is set up as a charitable incorporated organisation and is registered with the Charity Commissioners under registration number 1175224.

The CIO was registered with the Charity Commission on 17 October 2017 replacing the previous unincorporated association of the same name (no. 1093365) which was established in August 2002.

The Comfrey Project CIO is governed by its constitution, and it is managed by a Board of Trustees elected each year at the AGM and normally hold office until the following AGM. Trustees may also be co-opted onto the board until the next AGM.

Day-to-day management of the organisation is delegated to the Director. The Chair supervises the Director, and the Director supervises other staff members and volunteers.

New trustees are appointed after successfully completing a formal application process. They are provided with an induction pack and an existing trustee acts as a 'buddy' for the first few months. New trustees sign a Trustee Code of Conduct. All new trustees are supported to attend a local 'New Trustee Course'.

All trustees give their time voluntarily and receive no remuneration or other benefits.

7. Risk Management

The Trustee Board has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and comply with external regulations and requirements.

8. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 12.01.2023 and signed on their behalf

Penelope Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2022, which are set out on pages 14 to 27.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 12.01.2023

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|---|-------|----------------------------|--------------------------|-----------------------------|--------------------|
| <u>Income from:</u> | | | | | |
| Donations and legacies | 6 | 23,386 | - | 23,386 | 10,577 |
| Charitable activities | | | | | |
| Grants and contracts | 7 | 8,500 | 142,329 | 150,829 | 153,703 |
| Other trading activities | 8 | 9,016 | 3,655 | 12,671 | 4,983 |
| Total income | | 40,902 | 145,984 | 186,886 | 169,263 |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | | | | | |
| Operation of the charity | 9 | 48,355 | 148,525 | 196,880 | 153,586 |
| Total expenditure | | 48,355 | 148,525 | 196,880 | 153,586 |
| Net income/(expenditure) and net movement of funds | | (7,453) | (2,541) | (9,994) | 15,677 |
| <u>Reconciliation of funds</u> | | | | | |
| Total funds brought forward | | 75,269 | 29,825 | 105,094 | 89,417 |
| Total funds carried forward | | 67,816 | 27,284 | 95,100 | 105,094 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 16 to 27 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2022

| | Notes | £ | Total 2022 £ | £ | Total 2021 £ |
|--|-------|-------------------|--------------------|------------------|--------------------|
| <u>Current assets</u> | | | | | |
| Debtors | 17 | 855 | | - | |
| Cash at bank and in hand | 17 | 107,987 | | 110,510 | |
| | | 108,842 | | 110,510 | |
| <u>Creditors:</u> amounts falling due within one year | | | | | |
| | 18 | (13,742) | | (5,416) | |
| | | | 95,100 | | 105,094 |
| | | | 95,100 | | 105,094 |
| <u>Funds of the charity</u> | | | | | |
| Unrestricted income funds | | | 67,816 | | 75,269 |
| Restricted income funds | | | 27,284 | | 29,825 |
| | | | 95,100 | | 105,094 |

The notes on pages 16 to 27 form an integral part of these accounts.

These financial statements were approved by the Board on:

12.01.2023

and are signed on its behalf by:

P Schofield
Chair

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Comfrey Project CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £67,816 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the trade debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

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.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 6 Donations and legacies | | | | |
| Donations and gifts | 23,386 | - | 23,386 | 10,577 |
| | <u>23,386</u> | <u>-</u> | <u>23,386</u> | <u>10,577</u> |
| 7 Charitable activities | | | | |
| <u>Income from grants</u> | | | | |
| Newcastle City Council - Citylife Line Fund | - | - | - | 624 |
| Newcastle City Council - Ward Funding | - | 1,203 | 1,203 | - |
| The MEARS Foundation | - | - | - | 1,000 |
| Northumbria PCC Coronavirus Response Fund | - | - | - | 5,000 |
| Esmee Fairbairn Foundation | - | - | - | 2,500 |
| Connected Voice - Spirit of Christmas | - | - | - | 1,920 |
| Best of Bensham Collaborative | - | - | - | 350 |
| Barrow Cadbury Trust/The National | - | 100 | 100 | 18,900 |
| Lottery Community Fund 'COVID Support Fund' | - | - | - | - |
| Freedom from Torture 'Covid-19 Relief Fund' | - | - | - | 2,000 |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | - | - | - | 61,738 |
| National Lottery Community Fund 'Together for our planet' | - | 10,000 | 10,000 | - |
| HMRC - Job Retention Scheme Grant | - | - | - | 2,641 |
| Gateshead Council: | | | | |
| - Refugee Resettlement Scheme | - | 22,486 | 22,486 | - |
| - Local Community Fund | - | 300 | 300 | - |
| - DFE Holiday Activities & Food Programme | - | 15,510 | 15,510 | 1,870 |
| - COVID-19 Business Support Grants | 8,000 | - | 8,000 | 22,285 |
| - DWP Covid-19 Winter Grant Scheme | - | 16,875 | 16,875 | 7,875 |
| The Lankelly Chase Foundation | - | 24,054 | 24,054 | 2,000 |
| Ballinger Charitable Trust | - | 3,500 | 3,500 | - |
| Newcastle Fund | - | 8,301 | 8,301 | - |
| Bernicia Foundation | - | 9,000 | 9,000 | - |
| Funds at the Community Foundation serving Tyne and Wear and Northumberland: | | | | |
| - The Open Charitable Fund | - | 1,500 | 1,500 | - |
| - The Pea Green Boat Community First Fund | - | 7,500 | 7,500 | - |
| - Covid-19 Appeal Fund | - | - | - | 10,000 |
| - Coronavirus Response & Recovery Grant | - | 20,000 | 20,000 | - |
| - Joseph Brough Charitable Trust | - | - | - | 10,000 |
| - Sara Alexandra Bernstone Fund | - | 500 | 500 | 1,500 |
| - Daphne & Martin Cookson Fund | - | 500 | 500 | 1,500 |
| Local Giving 'Magic Little Grants' | 500 | - | 500 | - |
| Hadrian Trust | - | 1,000 | 1,000 | - |
| | <u>8,500</u> | <u>142,329</u> | <u>150,829</u> | <u>153,703</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|-----------------------------------|----------------------------|--------------------------|----------------------|--------------------|
| 8 Other trading activities | | | | |
| Services | 4,715 | - | 4,715 | - |
| Third party grant administration | - | 3,655 | 3,655 | 900 |
| Other | 4,301 | - | 4,301 | 4,083 |
| | <u>9,016</u> | <u>3,655</u> | <u>12,671</u> | <u>4,983</u> |

Income was £186,886 (2021: £169,263) of which £40,902 was unrestricted or designated (2021: £53,978) and £145,984 was restricted (2021: £115,285)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 9 Charitable activities | | | | |
| <u>Direct costs</u> | | | | |
| Staff salaries | 16,066 | 98,542 | 114,608 | 95,037 |
| Pension Costs | 312 | 1,500 | 1,812 | 1,719 |
| Staff expenses | 220 | 159 | 379 | 18 |
| Sessional Staff Salaries | 1,860 | 6,658 | 8,518 | 3,120 |
| Staff training and development | 648 | 815 | 1,463 | 2,197 |
| Recruitment expenses | 85 | - | 85 | 75 |
| Session Materials & Equipment | 4,047 | 10,084 | 14,131 | 699 |
| Participant & Volunteer expenses | 3,803 | 3,012 | 6,816 | 3,452 |
| Covid-19 Support | 30 | 18,807 | 18,837 | 23,000 |
| <u>Support costs</u> | | | | |
| Rent and rates | 857 | - | 857 | 710 |
| Insurance | 2,061 | 365 | 2,426 | 1,497 |
| Advertising and marketing | 128 | 12 | 140 | 2,467 |
| Repairs and maintenance | 3,853 | 567 | 4,420 | 657 |
| Light, heat and power | 331 | 237 | 568 | 568 |
| Printing, postage and stationery | 1,008 | 1,247 | 2,255 | 1,251 |
| Office equipment | 1,068 | 590 | 1,658 | 427 |
| Cleaning | 2,202 | 1,630 | 3,832 | 2,918 |
| Telephone | 306 | 242 | 548 | 1,793 |
| Subscriptions | 721 | 264 | 985 | 747 |
| Health and Safety expenses | 1,365 | 688 | 2,053 | 2,643 |
| IT costs | 1,079 | 320 | 1,399 | 2,168 |
| Bank Charges | 122 | 49 | 171 | 157 |
| Payroll fees | 418 | 536 | 954 | 1,465 |
| Consulting | 1,870 | 624 | 2,494 | 1,524 |
| Other expenses | 2,893 | 1,579 | 4,472 | 1,135 |
| <u>Governance costs</u> | | | | |
| Independent examiner's fees for reporting on the accounts | 924 | - | 924 | 792 |
| Trustee Training & Development | - | - | - | 1,300 |
| Governance costs | 75 | - | 75 | 50 |
| | <u>48,355</u> | <u>148,525</u> | <u>196,880</u> | <u>153,586</u> |

Expenditure on charitable activities was £196,880 (2021: £153,586) of which £48,355 was unrestricted or designated (2021: £14,792) and £148,525 was restricted (2021: £138,794)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

10 Fees for examination of the accounts

| | 2022 | 2021 |
|---|---------------------|--------------|
| | £ | £ |
| Independent examiner's fees for reporting on the accounts | 924 | 792 |
| Other accountancy services paid to the examiner | 418 | 1,465 |
| | <u>1,342</u> | <u>2,257</u> |

11 Analysis of staff costs and the cost of key management personnel

| | 2022 | 2021 |
|---|-----------------------|---------------|
| | £ | £ |
| Salaries and wages | 106,508 | 88,838 |
| Social security costs | 8,100 | 6,199 |
| Pension costs (defined contribution pension plan) | 1,812 | 1,719 |
| | <u>116,420</u> | <u>96,756</u> |

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the trustees and the management team . The total employee benefits of the key management personnel of the charity were £55,235 (2021: £52,021).

12 Staff numbers

The average monthly head count was 5 staff (2021: 5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

| | 2022 | 2021 |
|---|-------------------|------------|
| | Number | Number |
| The parts of the charity in which the employee's work | | |
| Charitable activities | 2.0 | 2.0 |
| Governance | 1.8 | 1.8 |
| | <u>3.8</u> | <u>3.8</u> |

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £4,541 (2021: £1,719). There was £0 outstanding as at 31 March 2022 (2021: £0)

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

| | 2022 £ | 2021 £ |
|---------|------------|-----------|
| Debtors | 855 | - |
| | <u>855</u> | <u>-</u> |

17 Cash at bank and in hand

| | 2022 £ | 2021 £ |
|----------------------|----------------|----------------|
| Cash at bank - Co-op | 42 | 42 |
| Cash at bank - CIO | 107,401 | 109,668 |
| Cash in hand | 544 | 800 |
| | <u>107,987</u> | <u>110,510</u> |

18 Creditors and accruals (payable within 1 year)

| | 2022 £ | 2021 £ |
|-------------------------------------|---------------|--------------|
| Creditors control account | 1,609 | 2,546 |
| Credit card account | 1,196 | 1,778 |
| Accruals | | |
| Independent examination of accounts | 924 | 792 |
| Other accruals | - | 298 |
| Other creditors | 10,013 | 2 |
| | <u>13,742</u> | <u>5,416</u> |

19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

20 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2022

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 75,269 | 40,902 | (48,355) | (23,300) | 44,516 |
| Designated funds | | | | | |
| Core running costs | - | - | - | 23,300 | 23,300 |
| Totals | 75,269 | 40,902 | (48,355) | - | 67,816 |

As at 31 March 2021

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 34,720 | 53,978 | (14,793) | 1,364 | 75,269 |
| Totals | 34,720 | 53,978 | (14,793) | 1,364 | 75,269 |

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' of the charity

Designated - Core running costs

Funds to cover the core running costs of the charity.

Analysis of movement in restricted funds As at 31 March 2022

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|--|---|----------------------------|----------------------------|----------------|---|
| Restricted funds | | | | | |
| Newcastle City Council - Ward Funding | - | 1,203 | (1,203) | - | - |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 10,100 | (100) | - | 10,000 |
| Third Party Grant Administration Gateshead Council: | - | 3,655 | (1,620) | - | 2,035 |
| - DFE Holiday Activities and Food Programme | - | 15,510 | (15,510) | - | - |
| Scheme | 2,275 | 16,875 | (16,525) | - | 2,625 |
| - Refugee Resettlement Team | 4,986 | 22,486 | (25,745) | - | 1,727 |
| - Local Community Fund | - | 300 | (300) | - | - |
| The Lankelly Chase Foundation | 19,745 | 24,054 | (36,887) | - | 6,912 |
| Balance carried forward | 27,006 | 94,183 | (97,890) | - | 23,299 |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

As at 31 March 2022 (continued)

| | | | | | |
|---|---------------|----------------|--------------------|----------|----------------------|
| Balance brought forward | 27,006 | 94,183 | (97,890) | - | 23,299 |
| Ballinger Charitable Trust | - | 3,500 | (3,500) | - | - |
| The Pea Green Boat Community First Fund | - | 7,500 | (7,500) | - | - |
| Sara Alexandra Barnstone Fund | - | 500 | (500) | - | - |
| Daphne & Martin Cookson Fund | - | 500 | (500) | - | - |
| The Mears Foundation | 319 | - | (319) | - | - |
| Esmee Fairbairn Foundation | 2,500 | - | (2,500) | - | - |
| Newcastle Fund | - | 8,301 | (8,301) | - | - |
| Bernicia Foundation | - | 9,000 | (5,015) | - | 3,985 |
| Hadrian Trust | - | 1,000 | (1,000) | - | - |
| Opencast Charitable Fund | - | 1,500 | (1,500) | - | - |
| Coronavirus Response & Recovery Grant | - | 20,000 | (20,000) | - | - |
| Totals | <u>29,825</u> | <u>145,984</u> | <u>(148,525)</u> | <u>-</u> | <u>27,284</u> |

As at 31 March 2021

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|--|-------------------------------------|-------------------------------------|------------------------|--|
| Restricted funds | | | | | |
| Connected Voice - Spirit of Christmas | - | 1,920 | (1,920) | - | - |
| Best of Bensham Collaborative | - | 350 | (350) | - | - |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 18,900 | (18,900) | - | - |
| Freedom from Torture 'COVID-19 Relief Fund' | - | 2,000 | (2,000) | - | - |
| HMRC - Job Retention Scheme Grant | - | 903 | (903) | - | - |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 46,443 | (45,079) | (1,364) | - |
| Third Party Grant Administration | - | 900 | (900) | - | - |
| Newcastle City Council - Ward Funding | 200 | - | (200) | - | - |
| Northumbria PCC Coronavirus Response Fund | - | 5,000 | (5,000) | - | - |
| Gateshead Council: | | | | | |
| - Thrive Fund | 9,640 | - | (9,640) | - | - |
| - DFE Holiday Activities and Food Programme | - | 1,870 | (1,870) | - | - |
| Scheme | - | 7,875 | (5,600) | - | 2,275 |
| - Refugee Resettlement Scheme | 8,180 | - | (3,194) | - | 4,986 |
| The Lankelly Chase Foundation | 30,000 | 2,000 | (12,255) | - | 19,745 |
| Balance carried forward | <u>48,020</u> | <u>88,161</u> | <u>(107,811)</u> | <u>(1,364)</u> | <u>27,006</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

As at 31 March 2021 (continued)

| | | | | | |
|---|---------------|----------------|--------------------|------------------|----------------------|
| Balance brought forward | 48,020 | 88,161 | (107,811) | (1,364) | 27,006 |
| Ballinger Charitable Trust | 694 | - | (694) | - | - |
| The Mila Charitable Organisation | 3,435 | - | (3,435) | - | - |
| Northumberland National Park Authority | 360 | - | (360) | - | - |
| The Pea Green Boat Community First Fund | 2,189 | - | (2,189) | - | - |
| Covid-19 Appeal Fund | | 10,000 | (10,000) | - | - |
| Joseph Brough Charitable Trust | | 10,000 | (10,000) | - | - |
| Sara Alexandra Bernstone Fund | | 1,500 | (1,500) | - | - |
| Daphne & Martin Cookson Fund | | 1,500 | (1,500) | - | - |
| Newcastle City Council - Citylife Line Fund | - | 624 | (624) | - | - |
| The Mears Foundation | - | 1,000 | (681) | - | 319 |
| Esmee Fairbairn Foundation | - | 2,500 | - | - | 2,500 |
| Totals | <u>54,698</u> | <u>115,285</u> | <u>(138,794)</u> | <u>(1,364)</u> | <u>29,825</u> |

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

| | |
|--|---|
| Newcastle City Council - Ward Funding | Walkergate Allotment. |
| Northumbria PCC Coronavirus Response Fund | Culture club. |
| Gateshead Thrive Fund | Core salary costs. |
| Gateshead Council: DFE Holiday Activities & Food Programme | Holiday family sessions and lunch. |
| Gateshead Council - DWP Covid Winter Grants Scheme | Emergency relief payments and vouchers for participants. |
| Refugee Resettlement Scheme. | Language Café Programme. |
| Local Community Fund | To engage in a collective systemic action enquiry in Bensham. |
| The Lankelly Chase Foundation | To engage in a collective systemic action enquiry in Bensham. |
| Ballinger Charitable Trust | Core costs. |
| The Mila Charitable Organisation | Building of a new website and staff costs. |
| Northumberland National Park Authority | Transport cost for Northumberland National Park visit. |
| The Pea Green Boat Community First Fund | Social and therapeutic horticulture activities. |
| Covid-19 Appeal Fund | Core costs. |
| Joseph Brough Charitable Trust | Core costs. |
| Sara Alexandra Bernstone Fund | Social and therapeutic horticulture activities. |
| Daphne & Martin Cookson Fund | Social and therapeutic horticulture activities. |
| Newcastle City Council - Citylife Line Fund | Consultancy support. |
| Gateshead council: DFE Holiday Activities & Food Programme | Holiday family sessions and lunch. |
| The Mears Foundation | Social and therapeutic horticulture activities in Walkergate. |
| Esmee Fairbairn Foundation | Core costs. |
| Connected Voice - Spirit of Christmas | Christmas food vouchers. |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Purpose of restricted funds (continued)

| | |
|--|---|
| Best of Bensham Collaborative | Remote creative project. |
| Barrow Cadbury Trust/The | Core costs. |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | |
| Freedom from Torture 'COVID-19 Relief Fund' | Essential support for participants during Covid-19. |
| HMRC - Job Retention Scheme Grant | To support staff on furlough. |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | Essential support vouchers. |
| Third Party Grant Administration. Newcastle Fund | Funds and costs held and administered for third parties. Community gardening activities in Newcastle. |
| Bernicia Foundation | Core cost. |
| Hadrian Trust | Management staff costs. |
| Opencast Charitable Fund | Community gardening activities. |
| Coronavirus Response & Recovery Grant | Funds to cover the response and recovery of the charity due to Covid-19. |

Transfers between funds

As at 31 March 2021

Reason for transfer

Amount

£

Between unrestricted and restricted funds

Surplus funds at year end moved to unrestricted.

1,364

21 Capital commitments

As at 31 March 2022, the charity had no capital commitments (2021 -£nil)

22 Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Cash at bank and in hand | 80,703 | 27,284 | 107,987 | 110,510 |
| Other net current assets/(liabilities) | (12,887) | - | (12,887) | (5,416) |
| | 67,816 | 27,284 | 95,100 | 105,094 |

23 Guarantee

There have been no guarantees given by the charity at 31 March 2022.

24 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2022.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

25 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 18 October 2017 as a body corporate under part 11 of the Charities Act 2011.

THE COMFREY PROJECT CIO

England & Wales - Charity number 1175224

Accounts

THE COMFREY PROJECT CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2021

Charity Number 1175224

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

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| Statement of Financial Activities (including income and expenditure account) | 13 |
| Balance sheet | 14 |
| Notes to the financial statements | 15 to 24 |

THE COMFREY PROJECT CIO
TRUSTEES ANNUAL REPORT
For the year ended March 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2021.

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Comments:

It gives me great pleasure to present The Comfrey Project's Annual Report for the year 1 April 2020 – 31 March 2021.

This was an extremely challenging year for everyone, dominated by the coronavirus pandemic and including three periods of national lockdown, and it has been particularly hard for our beneficiaries. The refugees and people claiming asylum whom we serve have been disproportionately affected by the impact of Covid-19. However, our staff and volunteers rose magnificently to the challenges of the pandemic making the well-being and safety of our participants their priority. Services were adapted quickly and inventively and systems were put in place to identify and support the most vulnerable. Social distancing and hygiene routines were introduced to enable the gardens and centre to open whenever rules were relaxed.

All our funders proved extremely flexible and understanding as we sought to provide alternative services. Our supporters have been very generous. Our Annual General Meeting was well supported and successful despite being held on Zoom. I am delighted to report that we ended the year in a strong financial position.

Staff took every opportunity to work collaboratively with other organisations, which both prevented duplication and led to new partnerships. The challenges of the last year have forced us to look at our priorities and will be built on as we develop our next three-year strategy. Some of the new ways of working will be continued providing a more blended service with a wider reach. We will be seeking longer term funding in the future to enable us to continue to provide our services for refugees and those seeking asylum in the North East of England.

In conclusion, I would like to thank our all our funders and donors for their support, all our staff who under the guidance of our Director have risen so magnificently to the challenges, all our volunteers and participants whose lives have been so disrupted, but who have continued to be part of The Comfrey Project and my fellow trustees for their support in steering the organisation through this difficult time.

1. Objectives and Activities

The charity works to provide a safe, welcoming environment, which promotes personal wellbeing through a sense of achievement and belonging.

The **Objects** of The Comfrey Project are to provide facilities and services for the recreation or other leisure-time occupation of the general public, in particular, but not exclusively, for people who are refugees and seeking asylum, in the North East of England, with the object of improving their conditions of life and general well-being, primarily through the provision of horticultural and nature based activities.

Our **Vision** is to enable people who are refugees or seeking asylum to be included and respected as equals in society.

Our **Mission** is to:

- Provide a safe, welcoming and empowering environment for refugees and people seeking asylum whilst they endure the asylum process;
- Build skills, resilience, confidence, self-esteem and purpose;
- Open up opportunities to learn and contribute;
- Provide information and signpost to other resources;
- Share our information more widely in order to develop better awareness of the experience of living through the asylum process in the North East of England;
- Build relationships that enable collaborative working.

Our **Values** are to:

- Regard each person as unique;
- Respect everyone regardless of background, and also age disability, gender, sexual orientation, religion and race;
- Place participants' voice at the heart of all planning and delivery;
- Be informed, constructive and robust in our work;
- Take care of the environment.

Overview of Activities

The Comfrey Project is based in the Windmill Hills Community Centre in Gateshead. The Windmill Hills Centre has a large garden and the project also rents two allotments, one in East Newcastle and the other in West Newcastle. The centre, the main garden and the allotments are used to provide facilities, services and support to local people and in particular to people who are refugees and those seeking asylum in the North East. The activities are mainly horticultural, nature, creative craft and language based and bring people together to improve their well-being, support integration and reduce isolation.

Public Benefit

The trustees confirm that when setting the objectives and planning the activities of the Comfrey Project they have considered and complied with the Charity Commission guidance on Public Benefit.

2. Achievements and Performance

Director's Report

PANDEMIC RESPONSE

The pandemic crisis has not only increased the existing hardships of refugees and people seeking asylum- it also illuminated more clearly than ever the multiple and complex disadvantages that they face. We are grateful to the community and funders for stepping up their support during this time enabling services like ours to continue providing essential services, at a time when it has made the biggest difference.

It has been heartwarming and inspiring to see colleagues being supportive of each other and going above and beyond to help the community. By working in coordination with other refugee support organisations we have all been able to maximize our capacity and positive impact.

The Comfrey Project's response to the pandemic

At the start of the pandemic, we had to adapt to change very quickly and use all our creativity and resourcefulness in order to stay on top of the situation as it unfolded and to provide meaningful services to the people we serve.

We closed all our premises to the public shortly before the official lockdown began in March. The team rose rapidly to the occasion and we developed a comprehensive support package of remote activities, in close consultation with our participants.

Our main focus at The Comfrey Project remained on providing emotional support and keeping people safe. We found new ways to create opportunities for people to stay connected, active and motivated.

Project delivered with Colour Junction Community Dye Garden and attended remotely by fifteen participants, as well as, the CommuniTEA project, which centered around different kinds of tea and cultural and personal stories associated with them

We were able to convert most of our existing projects to digital versions. Remote digital Social and Therapeutic Horticulture sessions included the Garden and Natural Dyeing.

The digital version of the Culture Hub focused on story-telling and video and pod-cast making with 32 participants. As part of this a number of workshops were also delivered in collaboration with Baltic Gateshead, Star & Shadow Cinema and SailCreatives who kindly volunteered their time.

The Language and Integration support services were similarly adapted to deliver 115 hours of Conversational English sessions online for thirty two learners. Twenty participants benefitted from a very successful Employability programme delivered in a blended method through our ongoing partnership with the organisation 'Reviving the Heart of the West End'.

Despite the pandemic, participants remained committed to helping their own community. We were very pleased to support them to complete four separate community support projects which they felt passionate about and which benefitted 190 local residents in Gateshead. Twenty-two members delivered three food related projects, including the creation of a food box containing traditional recipes and all ingredients necessary for their preparation, which was then delivered to residents of a local sheltered accommodation scheme. Another six members used their craftsmanship skills to create facemasks for local vulnerable people.

A number of new services and systems were also introduced in response to the changing needs during the pandemic.

A new, personalised Risk Assessment system was adopted at the start of the crisis to help us streamline our support more efficiently and we made over 1,200 wellbeing checking-in phone calls. We provided regular updates around developments on the pandemic, regulations and safety guidance, as well as, updates on local services and signposting, often in different languages.

We established two befriending services; one to support people who were isolated with a regular friendly phone call and the other, named 'Language Buddies', for people with limited English. These totaled approximately 570 hours of conversations.

Another new service was the monthly deliveries of 'Wellbeing Parcels' containing essential items (food, toiletries, cleaning products, baby items), gardening kits, creative and learning materials, and children activities. Approximately 950 wellbeing parcels were delivered in total.

We created a number of themed groups for people to stay in touch with each other based on their interests, such as cooking, music etc. We supported the music group to continue collaborating remotely and they developed a compilation of singing for Refugee Week and in support of the fight for racial justice that was instigated by the events in the USA in the spring of 2020.

Throughout the year, we provided Emergency Food Parcels and Vouchers and signposting to emergency services as required. We also distributed around £11,000 - or nearly 220 relief grants- from emergency support schemes such as Freedom from Torture's Covid-19 relief grants, Connected Voice's Spirit of Christmas Appeal and Gateshead Council's Covid-19 winter grant scheme.

A lot of time and resource went into supporting improved digital access for people, as a crucial underpinning of staying connected and healthy during this time. This included introduction of Phone Top-Up Vouchers, sourcing donated equipment and offering personalized digital literacy support in a variety of languages, from all of which 125 people benefitted.

We were also pleased to be able to support local action in Gateshead through our membership in the Best of Bensham collaborative. This included preparation of materials around healthy and sustainable food growing, preparation and consumption to accompany weekly hot meal packs for vulnerable residents, as well as, helping local resident groups to deliver community projects.

We were able to open briefly during the summer of 2020 and sporadically thereafter for socially distanced, face-to-face sessions. These included twelve creative sessions, sixty-six gardening sessions, and six family sessions as part of Gateshead council's DWP Holiday Activities and Food Programme.

A new collaborative venture for The Comfrey Project, which coincided with the start of the pandemic, was the Gateshead Social Inquiry Project, which forms part of a larger Gateshead-wide project, funded by the Lankelly Chase Foundation. Through this peer-led research project we have begun capturing stories from members of the refugee community, which ultimately will feed into proposals for solutions to some of the most prominent local issues.

On the whole, in this financial year we were able to support 407 adults and around 170 children from the refugee community.

IMPACT

We asked participants for feedback on the support that The Comfrey Project was able to provide during the first year of the pandemic

95.5% found it overall beneficial or very beneficial;

90.7% said it was beneficial or very beneficial for their mental wellbeing;

100% said it was helpful or very helpful for helping them to stay connected with friends, family or the community;

95.1% felt that it was helpful or very helpful for learning a new skill (e.g. language, gardening, art, cooking, employment skills, using the internet etc.)

95.3% said that the support was helpful or very helpful to feel safer during the pandemic.

(Possible answers: very beneficial/helpful, beneficial/helpful, a little beneficial/helpful, not at all beneficial/helpful, not sure)

In the words of our participants:

- *I don't feel alone because you call me and I feel there is a place that I belong to and they remember me. You are my family here.*
- *I'm busy with the gardening pack and it is a really good feeling when I know there is someone who thinks about me and cares about me.*
- *When I had no internet, I was really worried about what can I do if something happens to me, but the Comfrey helped me so now I do not worry about this.*
- *[My befriender] helps me to read a book online and practice my English. I would be bored if I didn't have her.*
- *I was depressed and I was crying for a week but when I spoke to [staff member], she helped me a lot and she tried to encourage me to be strong. These calls help me to cool down and feel less stressed after a hard day.*
- *Last week me and my friends distributed packs. We helped the Comfrey Project. I am very proud of Comfrey Project that they prepared these packs and it was a great pleasure for us to be involved.*
- *(about wellbeing parcel) This is really good; it has everything I need that I cannot find in the supermarket.*
- *(about food voucher) This is brilliant, this will really help me and my girls as I was worrying about Christmas and new year"*

3. ORGANISATIONAL DEVELOPMENT

At the start of the pandemic we employed two part time Link Workers from our participant base mainly to carry out the Social Inquiry project. Both of them first joined The Comfrey Project while still seeking asylum and we were overjoyed with the opportunity to add them in the team as paid staff members. Their input in adapting our services to the new situation has been invaluable. Another long-standing participant was hired to help us deliver gardening sessions at the allotments on a sessional contract. In autumn we were joined by a full time Social and Therapeutic Horticulture Coordinator to take over the development of the nature based services.

We used the furlough scheme sparingly in winter 2020/21 after services were streamlined and able to run smoothly without needing the same level of resource to be delivered.

We made sure that staff received ample training and support to help them deal with the multiple challenges of the circumstances. We are grateful for the fantastic support from our Board who became very hands on during this time and kept the wellbeing of our community and our staff as a priority item on their agenda.

We took many opportunities to absorb learning and development as a team, with regular discussions including facilitated events for staff and the Board.

We received a number of Covid-19 support grants that proved invaluable for the delivery of our multifaceted service and helped The Comfrey Project to weather all the changes and challenges we came up against. Equally, the flexibility of existing funders who allowed us to use funds for a different purpose was extremely helpful in facilitating a smooth transition.

We ended the year reaching our financial target of reserves of 25% of predicted annual turnover, which was a great accomplishment in the midst of this challenging and uncertain time.

Moreover, we took the time to focus on updating and improving many of our administrative and operational systems and procedures, helping us to become a more efficient and adaptable organisation.

Despite all the tribulations, we feel that we have come out of this year a more resilient and confident organisation, and with much closer relationships with our partners and our community.

4. Financial Review

Review of the Year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements

During the year the Charity had income of £169,263 (2020: £144,013) of which £115,285 was restricted (2020: £121,465) and expenditure of £153,586 (2020: £117,054) of which £138,794 was restricted (2020: £102,202). There was an operating surplus of £15,677 (2020: £26,959) of which a deficit of £24,872 was restricted (2020: surplus £11,953).

At 31 March 2021 the Charity had net assets of £105,095 (2020: £89,418) of which £29,826 was restricted (2020: £54,698).

Reserves policy

The Trustees consider the level of reserves, £75,269 (2020: £34,720), appropriate for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

5. Plans for Future Periods

The UK Government is in the process of overhauling laws relating to Immigration and asylum with the stated intention of making the system fairer and more streamlined. However, the new approach has the potential to make life even harder for our beneficiaries particularly for those people arriving by illegal means who may be denied access to their rights under the 1951 Refugee Convention.

We will also be working on the best way to incorporate some of the most successful new initiatives that we introduced during the year.

As we come to the end of our current three year Strategic Plan we will also be embarking on the development of a follow-up strategy, which will encompass the learning from not only this but also the previous two years.

A Volunteer Coordinator will be employed that will help us increase our overall capacity and enable the voice of our volunteers to be clearly heard as we develop our services for the future.

With longer term funding again easier to come by, we will be looking at improving our financial position through acquisition of some multi-year grants. Looking ahead focus very much needs to remain on monitoring the situation around the pandemic crisis as it develops and figuring out what the post-pandemic world may look like for refugees in this country and for The Comfrey Project.

We are gradually starting to shift focus away from some of the support that does not correspond directly to our vision as an organisation, in order to free resources for the delivery of a blended service for as long as this may be needed. We will focus instead on increased signposting to other organizations, which are better placed to deliver such services like essential support and help with digital access.

6. Reference and administrative details of the charity, its trustees and advisors

| | |
|--|--|
| Registered charity name | The Comfrey Project CIO |
| Charity number | 1175224 |
| Registered office | Windmill Hills Centre Chester Place Bensham Gateshead NE8 1QB |
| Trustees and Members of the Board | Penny Schofield - Chair Jo Price (resigned November 2020) Natasha Auch (resigned February 2021) Shah Farzana Begum (co-opted but not appointed due to relocation) Harold Norcott Stephanie Nelson (appointed February 2021 previously co-opted) Mulubrhan Bahta (appointed February 2021 previously co-opted) Sally Young (appointed February 2021) |
| Independent Examiner | Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF. |
| Bankers | Unity Trust Bank |

7. Culture, governance and management/ Governing Document/ Appointment of the trustees

The charity is set up as a charitable incorporated organisation and is registered with the Charity Commissioners under registration number 1175224.

The CIO was registered with the Charity Commission on 17 October 2017 replacing the previous unincorporated association of the same name (no. 1093365) which was established in August 2002.

The Comfrey Project CIO is governed by its constitution and it is managed by a Board of Trustees elected each year at the AGM and normally hold office until the following AGM. Trustees may also be co-opted onto the board until the next AGM.

Day-to-day management of the organisation is delegated to the Director. The Chair supervises the Director and the Director supervises other staff members and volunteers.

New trustees are appointed after successfully completing a formal application process. They are provided with an induction pack and an existing trustee acts as a 'buddy' for the first few months. New trustee's sign a Trustee Code of Conduct All new trustees are supported to attend a local 'New Trustee Course'

All Trustees give their time voluntarily and receive no remuneration or other benefits.

8. Risk Management

The Trustee Board has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity and comply with external regulations and requirements..

9. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

THE COMFREY PROJECT CIO
TRUSTEES ANNUAL REPORT
For the year ended March 2021

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 25.01.2022 and signed on their behalf

P Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2021, which are set out on pages 13 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 25.01.2022

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|---------------------------------------|-------|----------------------------|--------------------------|-----------------------------|--------------------|
| <u>Income from:</u> | | | | | |
| Donations and legacies | 6 | 10,577 | - | 10,577 | 17,928 |
| Charitable activities | | | | | |
| Grants and contracts | 7 | 39,318 | 114,385 | 153,703 | 121,465 |
| Other trading activities | 8 | 4,083 | 900 | 4,983 | 4,620 |
| Total income | | 53,978 | 115,285 | 169,263 | 144,013 |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | | | | | |
| Operation of the charity | 9 | 14,793 | 138,794 | 153,586 | 117,054 |
| Total expenditure | | 14,793 | 138,794 | 153,586 | 117,054 |
| Net income/(expenditure) | | 39,185 | (23,508) | 15,677 | 26,959 |
| Transfers between funds | | 1,364 | (1,364) | - | - |
| Net movement of funds | | 40,549 | (24,872) | 15,677 | 26,959 |
| <u>Reconciliation of funds</u> | | | | | |
| Total funds brought forward | | 34,720 | 54,698 | 89,418 | 62,459 |
| Total funds carried forward | | 75,269 | 29,826 | 105,095 | 89,418 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 15 to 24 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2021

| | Notes | £ | Total 2021 £ | £ | Total 2020 £ |
|---|-------|------------------|--------------------|------------------|--------------------|
| <u>Current assets</u> | | | | | |
| Debtors | 17 | - | | 1,527 | |
| Cash at bank and in hand | 17 | 110,510 | | 91,882 | |
| | | 110,510 | | 93,409 | |
| <i>Total current assets</i> | | | | | |
| Creditors: amounts falling due within one year | 18 | (5,415) | | (3,991) | |
| | | | 105,095 | | 89,418 |
| | | | 105,095 | | 89,418 |
| <i>Net current assets</i> | | | | | |
| <i>Total net assets or liabilities</i> | | | | | |
| <u>Funds of the charity</u> | | | | | |
| Unrestricted income funds | | | 75,269 | | 34,720 |
| Restricted income funds | | | 29,826 | | 54,698 |
| | | | 105,095 | | 89,418 |
| <i>Total funds</i> | | | | | |

The notes on pages 15 to 24 form an integral part of these accounts.

These financial statements were approved by the Board on:

25.01.2022

and are signed on its behalf by:

P Schofield
Chair

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Comfrey Project CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £75,269 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the trade debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

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.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|--|----------------------------|--------------------------|-----------------------|--------------------|
| 6 Donations and legacies | | | | |
| Donations and gifts | 10,577 | - | 10,577 | 17,928 |
| | <u>10,577</u> | <u>-</u> | <u>10,577</u> | <u>17,928</u> |
| 7 Charitable activities | | | | |
| <u>Income from grants</u> | | | | |
| Newcastle City Council - Citylife Line Fund | - | 624 | 624 | - |
| Newcastle City Council - Ward Funding | - | - | - | 400 |
| The MEARS Foundation | - | 1,000 | 1,000 | - |
| Northumbria PCC Coronavirus Response Fund | - | 5,000 | 5,000 | - |
| Esmee Fairbairn Foundation | - | 2,500 | 2,500 | - |
| Connected Voice - Spirit of Christmas | - | 1,920 | 1,920 | - |
| Best of Bensham Collaborative | - | 350 | 350 | - |
| Barrow Cadbury Trust/The National | - | 18,900 | 18,900 | - |
| Lottery Community Fund 'COVID Support Fund' | - | 2,000 | 2,000 | - |
| Freedom from Torture 'Covid-19 Relief Fund' | - | 2,000 | 2,000 | - |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | 15,295 | 46,443 | 61,738 | - |
| HMRC - Job Retention Scheme Grant | 1,738 | 903 | 2,641 | - |
| Gateshead Council: | | | | |
| - Thrive Fund | - | - | - | 10,000 |
| - Local Community Fund | - | - | - | 737 |
| - Gateshead Innovation and Development Fund | - | - | - | 5,000 |
| - DFE Holiday Activities & Food Programme | - | 1,870 | 1,870 | 2,990 |
| - COVID-19 Business Support Grants | 22,285 | - | 22,285 | - |
| - DWP Covid-19 Winter Grant Scheme | - | 7,875 | 7,875 | - |
| The Mila Charitable Organisation | - | - | - | 15,000 |
| Sir James Knott Trust | - | - | - | 5,000 |
| The Lankelly Chase Foundation | - | 2,000 | 2,000 | 30,000 |
| Ballinger Charitable Trust | - | - | - | 3,500 |
| Newcastle Fund | - | - | - | 4,227 |
| Northumberland National Park Authority | - | - | - | 360 |
| Funds at the Community Foundation serving Tyne and Wear and Northumberland: | | | | |
| - Lilly Matthews Fund | - | - | - | 3,193 |
| - The Pea Green Boat Community First Fund | - | - | - | 3,953 |
| - Covid-19 Appeal Fund | - | 10,000 | 10,000 | - |
| - Joseph Brough Charitable Trust | - | 10,000 | 10,000 | - |
| - Sara Alexandra Bernstone Fund | - | 1,500 | 1,500 | 1,800 |
| - Daphne & Martin Cookson Fund | - | 1,500 | 1,500 | 2,450 |
| The Gateshead Housing Company - Refugee Resettlement Team: | | | | |
| - Language Café 2018/19 | - | - | - | 12,932 |
| - Language & Skills Café 2019-20 | - | - | - | 19,923 |
| | <u>39,318</u> | <u>114,385</u> | <u>153,703</u> | <u>121,465</u> |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|--------------------|
| 8 Other trading activities | | | | |
| Sales | - | - | - | 366 |
| Services | - | - | - | 1,129 |
| Third party grant administration | - | 900 | 900 | - |
| Other | 4,083 | - | 4,083 | 3,125 |
| | <u>4,083</u> | <u>900</u> | <u>4,983</u> | <u>4,620</u> |

Income was £169,263 (2020: £144,013) of which £53,978 was unrestricted or designated (2020: £22,548) and £115,285 was restricted (2020: £121,465)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 9 Charitable activities | | | | |
| <u>Direct costs</u> | | | | |
| Staff salaries | 1,652 | 93,385 | 95,037 | 66,443 |
| Pension Costs | - | 1,719 | 1,719 | 1,199 |
| Staff expenses | - | 18 | 18 | 423 |
| Sessional Staff Salaries | 1,365 | 1,755 | 3,120 | 3,959 |
| Staff training and development | 1,316 | 881 | 2,197 | 1,067 |
| Recruitment expenses | - | 75 | 75 | - |
| Session Materials & Equipment | 163 | 536 | 699 | 3,010 |
| Participant & Volunteer expenses | 147 | 3,305 | 3,452 | 17,529 |
| Covid-19 Support | 120 | 22,880 | 23,000 | 160 |
| <u>Support costs</u> | | | | |
| Rent and rates | 255 | 455 | 710 | 979 |
| Insurance | 1,497 | - | 1,497 | 1,707 |
| Advertising and marketing | - | 2,467 | 2,467 | 3,813 |
| Repairs and maintenance | 562 | 95 | 657 | 177 |
| Light, heat and power | 142 | 426 | 568 | 568 |
| Printing, postage and stationery | 270 | 980 | 1,251 | 1,410 |
| Office equipment | - | 427 | 427 | 180 |
| Cleaning | 478 | 2,440 | 2,918 | 2,643 |
| Telephone | 418 | 1,375 | 1,793 | 868 |
| Subscriptions | 479 | 268 | 747 | 270 |
| Health and Safety expenses | 719 | 1,924 | 2,643 | 2,016 |
| IT costs | 45 | 2,123 | 2,168 | 170 |
| Bank Charges | 145 | 12 | 157 | 172 |
| Payroll fees | 844 | 621 | 1,465 | 953 |
| Consulting | 900 | 624 | 1,524 | 5,244 |
| Other expenses | 1,135 | - | 1,135 | 585 |
| <u>Governance costs</u> | | | | |
| Independent examiner's fees for reporting on the accounts | 792 | - | 792 | 894 |
| Trustee Training & Development | 1,300 | - | 1,300 | 615 |
| Governance costs | 50 | - | 50 | - |
| | <u>14,793</u> | <u>138,794</u> | <u>153,586</u> | <u>117,054</u> |

Expenditure on charitable activities was £153,586 (2020: £117,054) of which £14,793 was unrestricted or designated (2020: £14,852) and £138,794 was restricted (2020: £102,202)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

10 Fees for examination of the accounts

| | 2021 £ | 2020 £ |
|---|--------------|--------------|
| Independent examiner's fees for reporting on the accounts | 792 | 894 |
| Other accountancy services paid to the examiner | 1,465 | 953 |
| | <u>2,257</u> | <u>1,847</u> |

11 Analysis of staff costs and the cost of key management personnel

| | 2021 £ | 2020 £ |
|---|---------------|---------------|
| Salaries and wages | 88,838 | 61,920 |
| Social security costs | 6,199 | 4,523 |
| Pension costs (defined contribution pension plan) | 1,719 | 1,199 |
| | <u>96,756</u> | <u>67,642</u> |

No employee received remuneration above £60,000 (2020: nil)

The key management personnel of the charity, comprise the trustees and the management team . The total employee benefits of the key management personnel of the charity were £52,021 (2020: £45,471).

12 Staff numbers

The average monthly head count was 5 staff (2020: 4 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

| | 2021 Number | 2020 Number |
|---|----------------|----------------|
| The parts of the charity in which the employee's work | | |
| Charitable activities | 2.0 | 1.0 |
| Governance | 1.8 | 1.5 |
| | <u>3.8</u> | <u>2.5</u> |

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,719 (2020: £2,539). There was £0 outstanding as at 31 March 2021 (2020: £250)

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

| | 2021 | 2020 |
|---------------|-------------|--------------|
| | £ | £ |
| Other debtors | - | 1,294 |
| Debtors | - | 233 |
| | - | 1,527 |

17 Cash at bank and in hand

| | 2021 | 2020 |
|----------------------|----------------|---------------|
| | £ | £ |
| Cash at bank - Co-op | 42 | 42 |
| Cash at bank - CIO | 109,668 | 91,105 |
| Card account | - | (74) |
| Cash in hand | 800 | 809 |
| | 110,510 | 91,882 |

18 Creditors and accruals (payable within 1 year)

| | 2021 | 2020 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Creditors control account | 2,546 | 2,376 |
| Credit card account | 1,777 | 74 |
| Pension | - | 250 |
| Accruals | | |
| Independent examination of accounts | 792 | 894 |
| Other accruals | 298 | 397 |
| Other creditors | 2 | - |
| | 5,415 | 3,991 |

19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---------------------------|---|----------------------------|----------------------------|----------------|---|
| Unrestricted funds | | | | | |
| General unrestricted fund | 34,720 | 53,978 | (14,793) | 1,364 | 75,269 |
| Totals | 34,720 | 53,978 | (14,793) | 1,364 | 75,269 |

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|---|----------------------------|----------------------------|----------------|---|
| Restricted funds | | | | | |
| Newcastle City Council - Ward Funding | 200 | - | (200) | - | - |
| Northumbria PCC Coronavirus Response Fund | - | 5,000 | (5,000) | - | - |
| Gateshead Council: | | | | | |
| - Thrive Fund | 9,640 | - | (9,640) | - | - |
| - DFE Holiday Activities and Food Programme | - | 1,870 | (1,870) | - | - |
| Scheme | - | 7,875 | (5,600) | - | 2,275 |
| The Gateshead Housing Company - Refugee Resettlement Team | 8,180 | - | (3,194) | - | 4,986 |
| The Lankelly Chase Foundation | 30,000 | 2,000 | (12,255) | - | 19,745 |
| Ballinger Charitable Trust | 694 | - | (694) | - | - |
| The Mila Charitable Organisation | 3,435 | - | (3,435) | - | - |
| Northumberland National Park Authority | 360 | - | (360) | - | - |
| The Pea Green Boat Community First Fund | 2,189 | - | (2,189) | - | - |
| Covid-19 Appeal Fund | | 10,000 | (10,000) | - | - |
| Joseph Brough Charitable Trust | | 10,000 | (10,000) | - | - |
| Sara Alexandra Bernstone Fund | | 1,500 | (1,500) | - | - |
| Daphne & Martin Cookson Fund | | 1,500 | (1,500) | - | - |
| Newcastle City Council - Citylife Line Fund | - | 624 | (624) | - | - |
| The Mears Foundation | - | 1,000 | (681) | - | 319 |
| Esme Fairbairn Foundation | - | 2,500 | - | - | 2,500 |
| Totals | 54,698 | 43,869 | (68,742) | - | 29,825 |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

| | Fund balances brought forward £ | Incoming resources £ | Resources expended £ | Transfers £ | Fund balances carried forward £ |
|---|---|----------------------------|----------------------------|------------------|---|
| Restricted funds (continued) | | | | | |
| Balance brought forward | 54,698 | 43,869 | (68,742) | - | 29,825 |
| Connected Voice - Spirit of Christmas | - | 1,920 | (1,920) | - | - |
| Best of Bensham Collaborative | - | 350 | (350) | - | - |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 18,900 | (18,900) | - | - |
| Freedom from Torture 'COVID-19 Relief Fund' | - | 2,000 | (2,000) | - | - |
| HMRC - Job Retention Scheme Grant | - | 903 | (903) | - | - |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | - | 46,443 | (45,079) | (1,364) | - |
| Third Party Grant Administration | - | 900 | (900) | - | - |
| Totals | 54,698 | 115,285 | (138,794) | (1,364) | 29,826 |

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

| | |
|--|---|
| Newcastle City Council - Ward Funding | Walkergate Allotment. |
| Northumbria PCC Coronavirus Response Fund | Culture club. |
| Gateshead Thrive Fund | Core salary costs. |
| Gateshead Council: DFE Holiday Activities & Food Programme | Holiday family sessions and lunch. |
| Gateshead Council - DWP Covid Winter Grants Scheme | Emergency relief payments and vouchers for participants. |
| The Gateshead Housing Company - Refugee Resettlement Team | Language Café Programme. |
| The Lankelly Chase Foundation | To engage in a collective systemic action enquiry in Bensham. |
| Ballinger Charitable Trust | Core costs. |
| The Mila Charitable Organisation | Building of a new website and staff costs. |
| Northumberland National Park Authority | Transport cost for Northumberland National Park visit. |
| The Pea Green Boat Community First Fund | Social and therapeutic horticulture activities. |
| Covid-19 Appeal Fund | Core costs. |
| Joseph Brough Charitable Trust | Core costs. |
| Sara Alexandra Bernstone Fund | Social and therapeutic horticulture activities. |
| Daphne & Martin Cookson Fund | Social and therapeutic horticulture activities. |
| Newcastle City Council - Citylife Line Fund | Consultancy support. |
| Gateshead council: DFE Holiday Activities & Food Programme | Holiday family sessions and lunch. |

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Purpose of restricted funds (continued)

| | |
|---|---|
| The Mears Foundation | Social and therapeutic horticulture activities in Walkergate. |
| Esmee Fairbairn Foundation | Core costs. |
| Connected Voice - Spirit of Christmas | Christmas food vouchers. |
| Best of Bensham Collaborative | Remote creative project. |
| Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund' | Core costs. |
| Freedom from Torture 'COVID-19 Relief Fund' | Essential support for participants during Covid-19. |
| HMRC - Job Retention Scheme Grant | To support staff on furlough. |
| National Lottery Community Fund 'Coronavirus Community Support Fund' | Essential support vouchers. |
| Third Party Grant Administration. | Funds and costs held and administered for third parties. |

Transfers between funds

| | Reason for transfer | Amount £ |
|---|--|--------------|
| Between unrestricted and restricted funds | Surplus funds at year end moved to unrestricted. | 1,364 |

21 Capital commitments

As at 31 March 2021, the charity had no capital commitments (2020 -£nil)

22 Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Cash at bank and in hand | 80,684 | 29,826 | 110,510 | 91,882 |
| Other net current assets/(liabilities) | (5,416) | - | (5,416) | (2,464) |
| | 75,269 | 29,826 | 105,095 | 89,418 |

23 Guarantee

There have been no guarantees given by the charity at 31 March 2021.

24 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2021.

25 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 18 October 2017 as a body corporate under part 11 of the Charities Act 2011.