

**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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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](http://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**

<b>Registered charity name</b>	The Comfrey Project CIO
<b>Charity number</b>	1175224
<b>Registered office</b>	Windmill Hills Centre Chester Place Bensham Gateshead NE8 1QB
<b>Trustees and Members of the Board</b>	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)
<b>Independent Examiner</b>	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF
<b>Bankers</b>	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

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

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

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

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#### 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

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#### **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 £
<b>6 Donations and legacies</b>				
Donations and gifts	23,386	-	<b>23,386</b>	10,577
	<u>23,386</u>	<u>-</u>	<u><b>23,386</b></u>	<u>10,577</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
Newcastle City Council - Citylife Line Fund	-	-	-	624
Newcastle City Council - Ward Funding	-	1,203	<b>1,203</b>	-
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	<b>100</b>	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	<b>10,000</b>	-
HMRC - Job Retention Scheme Grant	-	-	-	2,641
Gateshead Council:				
- Refugee Resettlement Scheme	-	22,486	<b>22,486</b>	-
- Local Community Fund	-	300	<b>300</b>	-
- DFE Holiday Activities & Food Programme	-	15,510	<b>15,510</b>	1,870
- COVID-19 Business Support Grants	8,000	-	<b>8,000</b>	22,285
- DWP Covid-19 Winter Grant Scheme	-	16,875	<b>16,875</b>	7,875
The Lankelly Chase Foundation	-	24,054	<b>24,054</b>	2,000
Ballinger Charitable Trust	-	3,500	<b>3,500</b>	-
Newcastle Fund	-	8,301	<b>8,301</b>	-
Bernicia Foundation	-	9,000	<b>9,000</b>	-
Funds at the Community Foundation serving Tyne and Wear and Northumberland:				
- The Open Charitable Fund	-	1,500	<b>1,500</b>	-
- The Pea Green Boat Community First Fund	-	7,500	<b>7,500</b>	-
- Covid-19 Appeal Fund	-	-	-	10,000
- Coronavirus Response & Recovery Grant	-	20,000	<b>20,000</b>	-
- Joseph Brough Charitable Trust	-	-	-	10,000
- Sara Alexandra Bernstone Fund	-	500	<b>500</b>	1,500
- Daphne & Martin Cookson Fund	-	500	<b>500</b>	1,500
Local Giving 'Magic Little Grants'	500	-	<b>500</b>	-
Hadrian Trust	-	1,000	<b>1,000</b>	-
	<u>8,500</u>	<u>142,329</u>	<u><b>150,829</b></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 £
<b>8 Other trading activities</b>				
Services	4,715	-	<b>4,715</b>	-
Third party grant administration	-	3,655	<b>3,655</b>	900
Other	4,301	-	<b>4,301</b>	4,083
	<u>9,016</u>	<u>3,655</u>	<u><b>12,671</b></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 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	16,066	98,542	<b>114,608</b>	95,037
Pension Costs	312	1,500	<b>1,812</b>	1,719
Staff expenses	220	159	<b>379</b>	18
Sessional Staff Salaries	1,860	6,658	<b>8,518</b>	3,120
Staff training and development	648	815	<b>1,463</b>	2,197
Recruitment expenses	85	-	<b>85</b>	75
Session Materials & Equipment	4,047	10,084	<b>14,131</b>	699
Participant & Volunteer expenses	3,803	3,012	<b>6,816</b>	3,452
Covid-19 Support	30	18,807	<b>18,837</b>	23,000
<u>Support costs</u>				
Rent and rates	857	-	<b>857</b>	710
Insurance	2,061	365	<b>2,426</b>	1,497
Advertising and marketing	128	12	<b>140</b>	2,467
Repairs and maintenance	3,853	567	<b>4,420</b>	657
Light, heat and power	331	237	<b>568</b>	568
Printing, postage and stationery	1,008	1,247	<b>2,255</b>	1,251
Office equipment	1,068	590	<b>1,658</b>	427
Cleaning	2,202	1,630	<b>3,832</b>	2,918
Telephone	306	242	<b>548</b>	1,793
Subscriptions	721	264	<b>985</b>	747
Health and Safety expenses	1,365	688	<b>2,053</b>	2,643
IT costs	1,079	320	<b>1,399</b>	2,168
Bank Charges	122	49	<b>171</b>	157
Payroll fees	418	536	<b>954</b>	1,465
Consulting	1,870	624	<b>2,494</b>	1,524
Other expenses	2,893	1,579	<b>4,472</b>	1,135
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	924	-	<b>924</b>	792
Trustee Training & Development	-	-	<b>-</b>	1,300
Governance costs	75	-	<b>75</b>	50
	<u>48,355</u>	<u>148,525</u>	<u><b>196,880</b></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 Number	2021 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

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#### 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	-
	<b>855</b>	<b>-</b>

#### 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
	<b>107,987</b>	<b>110,510</b>

#### 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
	<b>13,742</b>	<b>5,416</b>

#### 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 £
<b>Unrestricted funds</b>					
General unrestricted fund	75,269	40,902	( 48,355 )	( 23,300 )	<b>44,516</b>
Designated funds					
Core running costs	-	-	-	23,300	<b>23,300</b>
<b>Totals</b>	<b>75,269</b>	<b>40,902</b>	<b>( 48,355 )</b>	<b>-</b>	<b>67,816</b>

#### As at 31 March 2021

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

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

## 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 )	-	<b>23,299</b>
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 )	-	<b>3,985</b>
Hadrian Trust	-	1,000	( 1,000 )	-	-
Opencast Charitable Fund	-	1,500	( 1,500 )	-	-
Coronavirus Response & Recovery Grant	-	20,000	( 20,000 )	-	-
<b>Totals</b>	<u>29,825</u>	<u>145,984</u>	<u>( 148,525 )</u>	<u>-</u>	<u><b>27,284</b></u>

#### As at 31 March 2021

	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Restricted funds</b>					
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 )	-	<b>2,275</b>
- Refugee Resettlement Scheme	8,180	-	( 3,194 )	-	<b>4,986</b>
The Lankelly Chase Foundation	30,000	2,000	( 12,255 )	-	<b>19,745</b>
Balance carried forward	<u>48,020</u>	<u>88,161</u>	<u>( 107,811 )</u>	<u>( 1,364 )</u>	<u><b>27,006</b></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 )	<b>27,006</b>
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 )	-	<b>319</b>
Esmee Fairbairn Foundation	-	2,500	-	-	<b>2,500</b>
<b>Totals</b>	<b>54,698</b>	<b>115,285</b>	<b>( 138,794 )</b>	<b>( 1,364 )</b>	<b>29,825</b>

#### 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.	<b>1,364</b>

#### 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	<b>107,987</b>	110,510
Other net current assets/(liabilities)	( 12,887 )	-	<b>( 12,887 )</b>	( 5,416 )
	<b>67,816</b>	<b>27,284</b>	<b>95,100</b>	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

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#### **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.