

**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

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

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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<sup>st</sup> 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 Jain, 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 21<sup>st</sup> 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

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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 £	<b>Total 2023 £</b>	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	6	9,368	-	<b>9,368</b>	23,386
Charitable activities				-	
Grants and contracts	7	-	264,608	<b>264,608</b>	150,829
Other trading activities	8	7,554	3,330	<b>10,884</b>	12,671
<b>Total income</b>		<b>16,922</b>	<b>267,938</b>	<b>284,860</b>	<b>186,886</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	9	28,859	229,356	<b>258,215</b>	196,880
<b>Total expenditure</b>		<b>28,859</b>	<b>229,356</b>	<b>258,215</b>	<b>196,880</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>( 11,937 )</b>	<b>38,582</b>	<b>26,645</b>	<b>( 9,994 )</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		67,816	27,284	<b>95,100</b>	105,094
<b>Total funds carried forward</b>		<b>55,879</b>	<b>65,866</b>	<b>121,745</b>	<b>95,100</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 14 to 24 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2023

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

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

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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 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

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#### **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 £
<b>6 Donations and legacies</b>				
Donations and gifts	9,368	-	<b>9,368</b>	23,386
	<u>9,368</u>	<u>-</u>	<u><b>9,368</b></u>	<u>23,386</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
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	<b>28,817</b>	22,486
- Local Community Fund	-	-	-	300
- DFE Holiday Activities & Food Programme	-	16,263	<b>16,263</b>	15,510
- COVID-19 Business Support Grants	-	-	-	8,000
- DWP Covid-19 Winter Grant Scheme	-	12,993	<b>12,993</b>	16,875
- Hygiene Products Grant	-	2,000	<b>2,000</b>	-
- Warm Spaces For Gateshead	-	500	<b>500</b>	-
- Digital Transformation Grant	-	3,112	<b>3,112</b>	-
- Community Mental Health Grant	-	10,000	<b>10,000</b>	-
The Lankelly Chase Foundation	-	146,423	<b>146,423</b>	24,054
Ballinger Charitable Trust	-	3,500	<b>3,500</b>	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	<b>3,000</b>	-
- The 1989 Willan Charitable Trust	-	10,000	<b>10,000</b>	-
- Cost-of-living Fund	-	5,000	<b>5,000</b>	-
Local Giving 'Magic Little Grants'	-	-	-	500
Hadrian Trust	-	-	-	1,000
Connected Voice 'VCSE Cost of Living Crisis Fund'	-	4,000	<b>4,000</b>	-
Royal Horticultural Society	-	2,000	<b>2,000</b>	-
JJ Charitable Trust	-	5,000	<b>5,000</b>	-
VONNE 'Act Green Together'	-	2,000	<b>2,000</b>	-
Pears Foundation	-	10,000	<b>10,000</b>	-
	<u>-</u>	<u>264,608</u>	<u><b>264,608</b></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 £
<b>8 Other trading activities</b>				
Services	2,440	-	<b>2,440</b>	4,715
Third party grant administration	-	3,330	<b>3,330</b>	3,655
Other	5,114	-	<b>5,114</b>	4,301
	<u>7,554</u>	<u>3,330</u>	<u><b>10,884</b></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 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	168	167,904	<b>168,072</b>	114,608
Pension Costs	151	7,696	<b>7,847</b>	1,812
Staff expenses	83	123	<b>206</b>	379
Sessional Staff Salaries	669	10,889	<b>11,558</b>	8,518
Staff training and development	23	357	<b>380</b>	1,463
Recruitment expenses	397	-	<b>397</b>	85
Session Materials & Equipment	3,092	9,039	<b>12,131</b>	14,131
Participant & Volunteer expenses	8,406	6,277	<b>14,683</b>	6,816
Covid-19 Support	-	-	<b>-</b>	18,837
<u>Support costs</u>				
Rent and rates	95	278	<b>373</b>	857
Insurance	2,097	-	<b>2,097</b>	2,426
Advertising and marketing	284	75	<b>359</b>	140
Repairs and maintenance	1,361	83	<b>1,444</b>	4,420
Light, heat and power	142	426	<b>568</b>	568
Printing, postage and stationery	512	1,315	<b>1,827</b>	2,255
Office equipment	130	-	<b>130</b>	1,658
Cleaning	1,017	3,011	<b>4,028</b>	3,832
Telephone	848	1,188	<b>2,036</b>	548
Subscriptions	948	77	<b>1,025</b>	985
Health and Safety expenses	1,974	45	<b>2,019</b>	2,053
IT costs	74	3,168	<b>3,242</b>	1,399
Bank Charges	167	-	<b>167</b>	171
Payroll fees	1,125	-	<b>1,125</b>	954
Consulting	275	1,800	<b>2,075</b>	2,494
Other expenses	2,794	15,605	<b>18,399</b>	4,472
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,027	-	<b>1,027</b>	924
Governance costs	1,000	-	<b>1,000</b>	75
	<u>28,859</u>	<u>229,356</u>	<u><b>258,215</b></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

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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 £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 £
<b>Unrestricted funds</b>					
General unrestricted fund	44,516	16,922	( 28,859 )	-	<b>32,579</b>
Designated funds					
Core running costs	23,300	-	-	-	<b>23,300</b>
<b>Totals</b>	<b>67,816</b>	<b>16,922</b>	<b>( 28,859 )</b>	<b>-</b>	<b>55,879</b>

#### 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>

#### 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

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
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 )	-	<b>2,032</b>
Gateshead Council:					-
- DFE Holiday Activities and Food Programme	-	16,263	( 11,992 )	-	<b>4,271</b>
Scheme	2,625	12,993	( 12,992 )	-	<b>2,626</b>
- 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 )	-	<b>56,938</b>
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 )	-	-
<b>Totals</b>	<b>27,284</b>	<b>267,939</b>	<b>( 229,356 )</b>	<b>-</b>	<b>65,866</b>



# 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 £
<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'	-	100	( 100 )	-	-
The National Lottery Community Fund 'Together for our Planet'		10,000	-	-	<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>
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 and Recovery Grant	-	20,000	( 20,000 )	-	-
<b>Totals</b>	<b>29,825</b>	<b>145,984</b>	<b>( 148,525 )</b>	<b>-</b>	<b>27,284</b>

### 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	To deliver community mental health activities and a Champions scheme
Newcastle Building Society Fund	To support the delivery of community gardening activities.
The 1989 Willan Charitable Trust	To support the core costs of the charity
Cost-of Living Fund	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.	<b>23,300</b>
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#### Capital commitments

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

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#### Analysis of net assets between funds

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

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#### Guarantee

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

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#### 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.

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#### 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.