

THE COMFREY PROJECT CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1175224

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

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Comments

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

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

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

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

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

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

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

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

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

1. Objectives and Activities

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

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

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

Our **mission** is to:

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

Our **values** are to:

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

Overview of Activities

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

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

Public Benefit

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

2. Achievements and Performance Director's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. Financial Review of the Year

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

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

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

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

Reserves policy

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

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

4. Plans for Future Periods

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

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

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

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

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

delivering meaningful impact in a sustainable way.

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

Registered charity name The Comfrey Project CIO

Charity number 1175224

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

Trustees and Members of the Board

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

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

Bankers Unity Trust Bank

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

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

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

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

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

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

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

Risk Management

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

6. Statement of Trustee Responsibilities

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

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

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

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27.01.2026 and signed on their behalf

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

Penelope Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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


Michelle Wright (Jan 29, 2026 14:29:08 GMT)

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

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

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

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

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

BALANCE SHEET

As at 31 March 2025

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

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

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

and are signed on its behalf by:

Penny Schofield
Chair

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

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

2.2 Preparation of the accounts on a going concern basis

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

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

3 Income

3.1 Recognition of income

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

3.2 Offsetting

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

3.3 Grants and donations

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

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Volunteer help

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

3.5 Interest receivable

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

3.6 Income from membership subscriptions

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

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

3.7 Investment gains and losses

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

3.8 Fund accounting

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

4 Expenditure and liabilities

4.1 Liability recognition

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

4.2 Charitable activities

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

4.3 Governance and support costs

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

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

4.4 Irrecoverable VAT

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.5 Creditors

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

4.6 Provisions for liabilities

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

5 Assets

5.1 Tangible fixed assets for use by the charity

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

Equipment	25% Straight line over four years
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THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8 Other trading activities

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

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

Analysis of expenditure on charitable activities

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

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

10 Fees for examination of the accounts

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

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

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

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

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

12 Staff numbers

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

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

13 Transactions with trustees

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

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

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

14 Defined contribution pension scheme

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

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

15 Corporation Taxation

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

16 Debtors and prepayments (receivable within 1 year)

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

17 Cash at bank and in hand

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

18 Creditors and accruals (payable within 1 year)

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

19 Events after the end of the reporting period

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2025

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

For the year ending 31 March 2024

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

Purpose of unrestricted funds

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (*continued*)

Analysis of movement in restricted funds

For the year ending 31 March 2025

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (*continued*)

Analysis of movement in restricted funds

For the year ending 31 March 2024

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Analysis of charitable funds (*continued*)

Purpose of restricted funds

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

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

21 Capital commitments

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

22 Analysis of net assets between funds

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

23 Guarantee

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

24 Debt

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

25 Governing document

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