

THE COMFREY PROJECT CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2020

Charity Number 1175224

THE COMFREY PROJECT CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2020

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THE COMFREY PROJECT CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2020

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31st March 2020.

The financial statements comply with the Charities Act 2011, 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).

1. Objectives and Activities

The charity works specifically with refugees and asylum seekers in Newcastle upon Tyne and Gateshead. We aim to provide a safe, welcoming environment, which promotes personal wellbeing through a sense of place and belonging.

The Objects of The Comfrey Project are to provide facilities for the recreation or other leisure-time occupation of refugees and asylum seekers with the object of improving their conditions of life and general wellbeing, primarily, though not exclusively, through the provision of horticultural activities.

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

Our Mission is to:

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

Our Values are to:

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

The Trustees confirm that they have referred to the Charity Commission guidance on Public Benefit when developing their Strategic Aims and Objectives and planning activities.

2. Achievements and Performance

The year April 2019 – March 2020 has been an extraordinary year for The Comfrey Project. The year started tragically with the death of our colleague Andrea King in April and ended in March with the first devastating effects of the world wide pandemic; effects which have been particularly hard on refugees and people seeking asylum.

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Despite this we have continued to work hard and with determination to fulfil the objectives of our strategic plan. With the strong support of our volunteers, the community, partners and funders, we have managed to make this another year of growth, expanding and consolidating our services and building resilience towards becoming a thriving organisation.

Social & Therapeutic Horticulture

For the first time since 2017 we were able to resume weekly group Social Therapeutic Horticulture sessions at our allotments in **Fenham** (Moorside Allotments), with support from the Newcastle Fund, Newcastle City Council's grant giving programme.

These sessions were attended by a total of 29 volunteers, who did a marvelous job developing the allotment, resulting in first place as 'Best Group Plot' at Moorside Allotment Show and third place in the "Best Group Allotment" category in the Newcastle City Allotments competition.

We maintained our close working relationship with Freedom from Torture who continued to use the site for their therapeutic gardening session, and we developed a fruitful collaboration with The Time Exchange, a community based time banking initiative. This collaboration led to our volunteers joining their neighbourhood gardening project and the delivery of joint winter gardening and craft sessions.

Use of our **Walkergate** allotment (Whinneyfield Allotments) continued on a largely self-directed basis by our most keen gardening volunteers, providing plenty of produce for our daily community meals!

Over in **Gateshead** at the Windmill Hills site, we continued our two weekly sessions, with 84 gardening Volunteers having participated during the year.

We trialed a number of new seeds and plants from various countries, as always with varying degrees of success - with bissap, a species of hibiscus, and West African oregano being a couple of the most successful crops!

The focus this year has been particularly on working more closely with the local community and partners, helping establish more avenues for local refugees and asylum seekers to connect with residents and services around them. The community volunteer-led gardening projects expanded, including continuing to host regularly a group from the Phoenix Community Base project for adults with complex disabilities, a year-long collaboration with the residents from a local sheltered accommodation scheme (Mulgrave Villas) and the commencement of a collaboration with the Carr Hill Community Primary School which saw 24 Year 4 pupils take part in a number of fun educational sessions, including gardening, bee-keeping, cooking, sustainable crafting and more!

Our volunteers also enjoyed sharing their skills with a number of groups keen to set up their own gardening projects paying visits to a number of organisations, such as St Vincent de Paul in Byker.

Working with Bensham residents who either lacked the green space, or wished to expand their gardening knowledge or get to know more of their neighbours, a resident-led gardening project was established at our garden, with weekly sessions taking place over the weekends.

Moreover, we expanded our family sessions with trips and activities during school holidays and half term weeks, joined by nearly 70 children. This included participating and supporting Gateshead council's first DfE funded 'Holiday Activities and Food Programme' in the summer of '19. We recruited the help of local company North East Wilds to continue our Forrest School Trips to local woodlands, while our continuing collaboration with Northumberland Parks gave many of our volunteers and their families the chance to visit and learn about the English countryside and its wildlife.

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Culture Hub

With funding from the Northumbria Police and Crime Commissioner and Sir James Knott Trust, we were able to establish a very successful brand new service, a weekly community drop-in session which uses creativity to promote cultural awareness, skill sharing and sustainability.

In total over 70 adults, both from the refugee and the host communities, from 28 countries attended regularly the sessions at the Windmill Hills Centre. During school holidays and Half Term periods more than 40 children joined in. Participants came from across the North East, as far as South Shields, Sunderland and Chester-Le-Street. Moreover, over 300 visitors participated through the spin-off "Pop-Up Culture Hub" sessions which took place at various locations locally, including the Hancock Museum, Gateshead Civic Centre, Newcastle City Library, the Baltic Gateshead and Gateshead Adult Skills centre.

The Culture Hub developed into a platform for over 25 partner organisations and professional artists, as well as participants themselves, to share a variety of creative skills, ranging from drawing, to pottery, jewelry making, sewing, recycled art, puppetry, woodwork, weaving, knitting, story-telling, natural dyeing, paper quilling, video, photography and many more.

Some highlights have included workshops delivered by Dingy Butterflies, Handcrafted, the Workers' Educational Association (WEA) and Bensham Grove; a series of participant-led horticulture based and recyclable art workshops, making products which were then sold at the 2019 Bensham Grove Christmas Market; participation in the Creativity and Wellbeing Week in the summer of 2019; a six-week residency by London School of Economics researcher Rob Sharp focusing on story-telling and film-making.

Long term partnership with art organisations such as the NewBridge Project Studios and Baltic Gateshead has given participants of the Culture Hub a number of exciting opportunities arising from a host of interesting workshops: meeting and working with artists such as Chris Alton and Ifeoma U. Anyaeji; having their work featured in NewBridge Studios' "For Solidarity" art exhibition; a number of voluntary and paid opportunities at events organised by the Baltic Gateshead.

As part of the Culture Hub, our volunteers continued to get together to create music, writing originals and adding traditional and modern repertoire, which they practiced while volunteering at various community events. Working with Helix Arts by early 2020 a separate, weekly Music Session for the wider community was established with 14 members taking part.

Language & Skills Café

We have continued to provide weekly Language and Integration Sessions, primarily for members of the Refugee Resettlement Group in Gateshead, continuing our contractual relationship with Gateshead Housing Company. Over 50 participants have taken part in regular conversational English sessions, cultural and orientation activities, social and creative activities, recreational and employability related courses.

This time we expanded the programme focusing on skill development, working with WEA to deliver employability related courses, and with Reviving the Heart of the West End (RHWE) to establish community benefit projects. These projects which, made use of people's incredible craftsmanship skills, also demonstrated avenues to enterprise. The projects went on to be adapted and delivered during the lockdown for the benefit of the local community, giving those participating an opportunity to support their community and to continue improving their language and employability skills.

Community Support

Through our management of the Windmill Hills Centre in Bensham, leased to us by Gateshead Council, The Comfrey Project has continued to support the community.

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Besides material support: use of the Centre, the garden, our tools/equipment and materials, we have also offered administrative support, insurance cover, fundraising advice, networking support and mentoring to primarily three community groups which regularly used the centre this year.

Firstly, we supported the development of the Neighbourhood Gardening Group mentioned above, which was attended by 25 near-by residents taking part in communal gardening sessions, crafts, repair workshops, and shared freshly prepared meals.

Moreover, members of the Eritrean and the Turkish communities in the North East have been able to come together regularly through use of the centre, with the purpose of maintaining their cultural heritage and language with lessons and social activities including community events. The integration and wellbeing of their members is promoted through psychological support and signposting to local services.

This year we started working with local businesses to start collecting excess food to distribute to all those using the Windmill Hills Centre across the week. Thanks to Hutchinson's and Nando's Metrocentre, Waitrose in Eldon Square and Big Local Gateshead who shared their M&S donated food with us, and finally to the Bridges Ward councilors who awarded us a grant to purchase a community freezer we saved in excess of 390kg of food from the landfill.

Organisational Development

Apart from the services delivered, we have continued to focus on our strategic aim to increase the resilience of The Comfrey Project, in order to become a thriving organisation.

New administrative and operational systems have been introduced, which, alongside a complete review of organisational policies and procedures, have made the running of the organisation more straightforward and efficient.

We have continued to develop our team, bringing in an Administration and Finance Officer to help implement the necessary developments.

As per the nature of our service, we are heavily reliant on volunteering to carry out our work. In addition to the countless hours of work our registered users dedicate to develop our gardens, manage the Centre, organise events, run sessions and help with administration, we have also been supported by 24 community volunteers who have dedicated an average of 110 hours per week, or £46961 in in-kind support should this time have been paid according to the National Living Wage.

Financially we have continued to improve our position, ending the financial year with the highest turnover for the past six years, bringing some more necessary stability.

Work to improve our governance has also continued, with the introduction of Subcommittees to our Board, a Vice Chair role, the recruitment of new trustees and review of membership followed by a consultation with existing members.

Challenges remain as always. We are still uncertain as to what land and premises we will be offered by Gateshead Council when a decision on the development of the Windmill Hill site is finally made. Discussions with council officials continue to be positive and promising for the future.

Although some small progress has been made into acquiring long-term funding, this continues to be a significant issue and priority for us.

We continue to develop our new and small staff team, however the capacity required to build a team of staff from nothing to what is needed to serve the growing and developing organisation has been a constant challenge.

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Work on our new website and marketing strategy has continued, however further delays have pushed the launch dates, into the following year.

We ended the year with the country in lockdown due to the novel Coronavirus which had and continues to have a profound effect on our participants. The organisation decided to close its garden and premises shortly before the official lockdown started on March 23. All staff rose very rapidly to the occasion and developed a comprehensive support package of remote activities, including a befriending service, online classes and support groups, regular wellbeing packages and more.

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 £144,013 (2019: £103,320) of which £121,465 was restricted (2019: £65,631) and expenditure of £117,054 (2019: £78,023) of which £102,202 was restricted (2019: £36,147). There was an operating surplus of £26,959 (2019: £19,059) of which £19,263 was restricted (2019: £29,484).

At 31 March 2020 the Charity had net assets of £89,418 (2019: £62,459) of which £54,698 was restricted (2019: £42,745).

Reserves policy

The Trustees consider the level of reserves, £34,720 (2019: £19,714), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for Future Periods

With the break out of the world pandemic, as for many other organisations, at The Comfrey Project we have had to quickly adapt and re-draw our route for the imminent and longer term future. We have focused on assimilating learning into new strategic development for the organisation as we start working on our next long-term strategic plan.

Focus remains on establishing our staff team, taking in consideration the skills and increased wellbeing requirements imposed by the new conditions within which we operate.

Long-term fundraising remains a key priority, especially given the uncertainty this pandemic has imposed on the third sector.

Finally, we continue to strive to better communicate our work with our supporters and the community.

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

Registered charity name	The Comfrey Project CIO
Charity number	1175224

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

Registered office	Windmill Hills Centre Chester Place Bensham Gateshead NE8 1QB
Trustees and Members of the Board	Penny Schofield - Chair Jo Price Natasha Auch Harold Norcott Stephanie Nelson (co-opted February 2020) Shah Farzana Begum (co-opted February 2020) Mulubrhan Bahta (co-opted February 2020) Robert Laycock (resigned December 2019) Pippa Kendall (resigned March 2020)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Unity Trust Bank

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

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

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

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

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

New trustees are appointed after successfully completing a formal application process. They are provided with an induction pack and an existing trustee acts as a 'buddy' for the first few months. 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.

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 judgements 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 28.01.2021 and signed on their behalf

P Schofield
Chair

THE COMFREY PROJECT CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2020

I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2020, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 28.01.2021

THE COMFREY PROJECT CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
Income from:					
Donations and legacies	6	17,928	-	17,928	24,165
Charitable activities					
Grants and contracts	7	-	121,465	121,465	75,496
Other trading activities	8	4,620	-	4,620	3,632
Investments	9	-	-	-	27
Total income		22,548	121,465	144,013	103,320
Expenditure on:					
Charitable activities					
Operation of the charity	10	14,852	102,202	117,054	79,023
Total expenditure		14,852	102,202	117,054	79,023
Net income/(expenditure)		7,696	19,263	26,959	24,297
Transfers between funds		7,310	(7,310)	-	-
Net movement of funds		15,006	11,953	26,959	24,297
Reconciliation of funds					
Total funds brought forward		19,714	42,745	62,459	-
Exceptional items	5	-	-	-	38,162
Total funds carried forward		34,720	54,698	89,418	62,459

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 11 to 21 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2020

	Notes	£	Total 2020 £	£	Restated Total 2019 £
<u>Current assets</u>					
Debtors	17	1,527		5,365	
Cash at bank and in hand	18	91,882		63,635	
		93,409		69,000	
<i>Total current assets</i>					
Creditors: amounts falling due within one year					
	19	(3,991)		(6,541)	
<i>Net current assets</i>					
<i>Total net assets or liabilities</i>					
89,418					
62,459					
89,418					
62,459					
<u>Funds of the charity</u>					
Unrestricted income funds			34,720		19,714
Restricted income funds			54,698		42,745
			89,418		62,459
<i>Total funds</i>					

The notes on pages 11 to 21 form an integral part of these accounts.

These financial statements were approved by the Board on:

28.01.2021

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 2020

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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £34,720 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

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

3 Income

3.1 Recognition of income

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

3.2 Offsetting

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

3.3 Grants and donations

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

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

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

3.4 Volunteer help

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

3.5 Interest receivable

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

3.6 Fund accounting

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

4 Expenditure and liabilities

4.1 Liability recognition

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

4.2 Charitable activities

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

4.3 Governance and support costs

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

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

4.4 Irrecoverable VAT

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

4.5 Creditors

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

4.6 Provisions for liabilities

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
5 Exceptional item				
Transfer of funds from Charity 1093365 to CIO 1175224			-	38,162
	-	-	-	38,162
Analysis of income				
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
6 Donations and legacies				
Donations and gifts	7,928	-	7,928	14,165
Donations - Dr Tony Trapp MBE	10,000	-	10,000	10,000
	17,928	-	17,928	24,165
7 Charitable activities				
<u>Income from grants</u>				
Emerton Christie	-	-	-	7,000
Newcastle City Council - Ward Funding	-	400	400	500
The Joicey Trust	-	-	-	3,000
1989 Willan Trust	-	-	-	10,000
Police Commissioners Community Fund	-	-	-	2,000
Allen Lane Foundation	-	-	-	3,000
The AB Charitable Trust	-	-	-	10,000
Comic Relief Core Strength Local Communities Fund	-	-	-	9,460
Seedbed Tyneside Arts	-	-	-	5,000
The Ballinger Trust	-	-	-	1,000
The Ballinger Trust Small Grants	-	-	-	1,500
Greggs Foundation	-	-	-	1,935
Gateshead Volunteer's Month Fund	-	-	-	500
Gateshead Thrive Fund	-	10,000	10,000	10,000
Gateshead Council Community Fund	-	737	737	1,966
Gateshead Innovation and Development Fund	-	5,000	5,000	-
Gateshead Council 'Holiday Activities & Food Programme'	-	2,990	2,990	-
The Mila Charitable Organisation	-	15,000	15,000	-
Sir James Knott Trust	-	5,000	5,000	-
The Lankelly Chase Foundation	-	30,000	30,000	-
Ballinger Charitable Trust	-	3,500	3,500	-
Newcastle Fund	-	4,227	4,227	-
Northumberland National Park Authority	-	360	360	-
	-	77,214	77,214	66,861

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	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
<u>Income from grants (continued)</u>				
Balance brought forward	-	77,214	77,214	66,861
Funds at the Community Foundation serving Tyne and Wear and Northumberland:				
Lilly Matthews Fund	-	3,193	3,193	-
The Pea Green Boat Community First Fund	-	3,953	3,953	-
Sara Alexandra Bernstone Fund	-	1,800	1,800	-
Daphne & Martin Cookson Fund	-	2,450	2,450	-
<u>Income from contracts</u>				
The Gateshead Housing Company - Refugee Resettlement Team:				
- Language Café 2018/19	-	12,932	12,932	8,635
- Language & Skills Café 2019-20	-	19,923	19,923	-
	<u>-</u>	<u>121,465</u>	<u>121,465</u>	<u>75,496</u>

8 Other trading activities

Sales	366	-	366	132
Services	1,129	-	1,129	490
Loan received	-	-	-	1,957
Other	3,125	-	3,125	1,053
	<u>4,620</u>	<u>-</u>	<u>4,620</u>	<u>3,632</u>

9 Income from investments

Bank interest	-	-	-	27
	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>

Income was £144,013 (2019: £103,320) of which £22,548 was unrestricted or designated (2019: £37,687) and £121,465 was restricted (2019: £65,633)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
10 Charitable activities				
<u>Direct costs</u>				
Staff salaries	4,003	61,100	65,103	37,664
Pension Costs	1,588	951	2,539	1,262
Staff expenses	143	280	423	24
Sessional Staff Salaries	415	3,544	3,959	3,644
Staff training and development	-	1,067	1,067	-
Session Materials & Equipment	234	2,776	3,010	3,095
Participant & Volunteer expenses	1,438	16,091	17,529	13,208
Covid - 19 Support	160	-	160	-
<u>Support costs</u>				
Rent and rates	156	823	979	938
Insurance	1,232	475	1,707	1,188
Advertising and marketing	2,200	1,613	3,813	86
Repairs and maintenance	-	177	177	52
Light, heat and power	189	379	568	568
Printing, postage and stationery	174	1,236	1,410	1,099
Office equipment	51	129	180	-
Cleaning	370	2,273	2,643	1,170
Telephone	164	704	868	793
Subscriptions	126	144	270	420
Health and Safety expenses	754	1,262	2,016	3,934
IT costs	170	-	170	230
Bank Charges	71	101	172	116
Loan repayment	-	-	-	3,727
Payroll fees	-	953	953	661
Consulting	244	5,000	5,244	1,528
Other expenses	555	30	585	2,860
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	138	756	894	756
Trustee Training & Development	277	338	615	-
	<u>14,852</u>	<u>102,202</u>	<u>117,054</u>	<u>79,023</u>

Expenditure on charitable activities was £117,054 (2019: £79,023) of which £14,852 was unrestricted or designated (2019: £42,876) and £102,202 was restricted (2019: £36,147)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

11 Fees for examination of the accounts

	2020 £	Restated 2019 £
Independent examiner's fees for reporting on the accounts	894	756
Other accountancy services paid to the examiner	953	661
	<u>1,847</u>	<u>1,417</u>

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

	2020 £	Restated 2019 £
Salaries and wages	60,580	37,455
Social security costs	4,523	209
Pension costs (defined contribution pension plan)	2,539	1,262
	<u>67,642</u>	<u>38,926</u>

No employee received remuneration above £60,000 (2019: £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 £45,471.

13 Staff numbers

The average monthly head count was 3.4 staff (2019: 3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

The parts of the charity in which the employee's work	2020 Number	2019 Number
Charitable activities	1.0	0.3
Governance	1.5	1.1
	<u>2.5</u>	<u>1.4</u>

14 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 2020

15 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 £2,539 (2019: £1,262). There was £250 outstanding as at 31 March 2020 (2019: £142)

16 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.

17 Debtors and prepayments (receivable within 1 year)

	2020 £	Restated 2019 £
Payroll holding account	1,294	-
Debtors	233	5,365
	<u>1,527</u>	<u>5,365</u>

18 Cash at bank and in hand

	2020 £	Restated 2019 £
Cash at bank - Co-op	42	42
Cash at bank - CIO	91,105	63,292
Card account	(74)	-
Cash in hand	809	301
	<u>91,882</u>	<u>63,635</u>

19 Creditors and accruals (payable within 1 year)

	2020 £	Restated 2019 £
Payroll holding account	-	5,643
Credit card account	74	-
Pension	250	142
Accruals		
Independent examination of accounts	894	756
Other accruals	397	-
Other creditors	2,376	-
	<u>3,991</u>	<u>6,541</u>

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

20 Events after the end of the reporting period

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

21 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	19,714	22,548	(14,852)	7,310	34,720
Totals	19,714	22,548	(14,852)	7,310	34,720

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Gateshead Capacity Building Fund - Staff salaries	7,310	-	-	(7,310)	-
1989 Willan Trust (Core cost)	4,045	-	(4,045)	-	-
Newcastle City Council - Ward Funding (Walkergate Allotment)	500	400	(700)	-	200
Police Commissioners Community Fund	2,000	-	(2,000)	-	-
Allen Lane Foundation	3,809	-	(3,809)	-	-
The AB Charitable Trust	10,000	-	(10,000)	-	-
Comic Relief Core Strength Local Communities Fund (Core costs)	1,780	-	(1,780)	-	-
Tyneside Arts - Seedbed (Culture The Ballinger Trust - Accessible Gardening	2,235	-	(2,235)	-	-
The Ballinger Trust small grants - Community music and gardening projects	553	-	(553)	-	-
Gateshead Thrive Fund (Core costs)	875	-	(875)	-	-
	7,940	10,000	(8,300)	-	9,640
Totals	41,047	10,400	(34,297)	(7,310)	9,840

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

Restricted funds (continued)	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Balance brought forward	41,047	10,400	(34,297)	(7,310)	9,840
Gateshead Local Community Fund - Gardening with Mulgrave Villas	500	-	(500)	-	-
Gateshead Local Community fund - Beekeeping	1,198	-	(1,198)	-	-
The Gateshead Housing Company - Refugee Resettlement Team		32,855	(24,675)	-	8,180
The Lankelly Chase Foundation	-	30,000	-	-	30,000
Ballinger Charitable Trust	-	3,500	(2,806)	-	694
Gateshead Council Community Fund	-	737	(737)	-	-
The Mila Charitable Organisation	-	15,000	(11,565)	-	3,435
Sir James Knott Trust	-	5,000	(5,000)	-	-
Newcastle Fund	-	4,227	(4,227)	-	-
Gateshead Innovation and Development Fund	-	5,000	(5,000)	-	-
Northumberland National Park Authority	-	360	-	-	360
Gateshead Council 'Holiday Activities & Food Programme' Funds at the Community Foundation serving Tyne & Wear and Northumberland:	-	2,990	(2,990)	-	-
The Pea Green Boat Community First Fund		3,953	(1,764)	-	2,189
Sara Alexandra Bernstone Fund		1,800	(1,800)	-	-
Daphne & Martin Cookson Fund		2,450	(2,450)	-	-
Lilly Matthews Fund	-	3,193	(3,193)	-	-
Totals	42,745	121,465	(102,202)	(7,310)	54,698

Purpose of restricted funds

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

Gateshead Capacity Building Fund - Staff salaries	Staff salaries.
1989 Willan Trust (Core costs)	Core salary costs.
Newcastle City Council - Ward Funding (Walkergate Allotment)	Walkergate Allotment.
Hadrian Trust	Session costs.
Police Commissioners Community Fund	Culture club.
Allen Lane Foundation	Core costs.
The AB Charitable Trust	Core salary costs.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

Purpose of restricted funds (continued)

Comic Relief Core Strength Local Communities Fund (Core costs)	Core costs.
Tyneside Arts - Seedbed	Culture Hub.
The Ballinger Trust - Accessible Gardening	Accessible gardening.
The Ballinger Trust small grants - Community music and gardening projects	Participant led projects
Gateshead Thrive Fund (Core costs)	Core salary costs.
Gateshead Local Community Fund - Gardening with Mulgrave Villas	Gardening with Mulgrave Villas
Gateshead Local Community fund - Beekeeping	Beekeeping
The Gateshead Housing Company - Refugee Resettlement Team	Language Café Programme.
The Lankelly Chase Foundation	To engage in a collective systemic action enquiry in Bensham.
Ballinger Charitable Trust	Core costs.
Gateshead Council Community Fund	Community freezer and other equipment.
The Pea Green Boat Community First Fund	Social and therapeutic horticulture activities.
Sara Alexandra Bernstone Fund	Social and therapeutic horticulture activities.
Daphne & Martin Cookson Fund	Social and therapeutic horticulture activities.
The Mila Charitable Organisation	Building of a new website and staff costs.
Gateshead Council	Summer programme of family activities and lunch provision.
Lilly Matthews Fund	Core costs.
Sir James Knott Trust	Culture Hub costs
Newcastle Fund	Social and therapeutic horticulture activities in Newcastle West.
Gateshead Innovation and Development Fund	Professional support to research enterprising activity.
Northumberland National Park Authority	Transport cost for Northumberland National Park visit.

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Wrongly classified in 18-19 accounts.	7,310

22 Capital commitments

As at 31 March 2020, the charity had no capital commitments (2019 -£nil)

THE COMFREY PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated Total 2019 £
Cash at bank and in hand	37,184	54,698	91,882	63,635
Other net current assets/(liabilities)	(2,464)	-	(2,464)	(1,176)
	<u>34,720</u>	<u>54,698</u>	<u>89,418</u>	<u>62,459</u>

24 Restated 2018-19 figures

The figures for the accounts 2018-19 have been restated to reflect the change from Receipts and Payments accounts to Accrual accounts as of 1st April 2019.

	Unrestricted Funds £	Restricted Funds £	Restated Total 2019 £
As previously stated	15,248	42,745	57,993
Debtors 2018-19	5,364	-	5,364
Creditors 2018-19	(898)	-	(898)
	<u>19,714</u>	<u>42,745</u>	<u>62,459</u>

25 Guarantee

There have been no guarantees given by the charity at 31 March 2020.

26 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 2020.

27 Governing document

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