

**THE COMFREY PROJECT CIO**

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

**Charity Number 1175224**

# THE COMFREY PROJECT CIO

## ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

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

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

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's Comments:**

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

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

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

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

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

## **1. Objectives and Activities**

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

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

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

Our **Mission** is to:

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

Our **Values** are to:

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

## **Overview of Activities**

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

## **Public Benefit**

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

## **2. Achievements and Performance**

### **Director's Report**

#### **PANDEMIC RESPONSE**

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

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

#### **The Comfrey Project's response to the pandemic**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **IMPACT**

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

**95.5%** found it overall beneficial or very beneficial;

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

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

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

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

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

In the words of our participants:

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

### **3. ORGANISATIONAL DEVELOPMENT**

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

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



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

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

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

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

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

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

## **4. Financial Review**

### **Review of the Year**

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

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

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

### **Reserves policy**

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

### **5. Plans for Future Periods**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **8. Risk Management**

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

## **9. Statement of Trustee Responsibilities**

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

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

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

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**TRUSTEES ANNUAL REPORT**  
For the year ended March 2021

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

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

Approved by the Trustees on 25/01/2022 and signed on their behalf

*Penny Schofield*

P Schofield  
Chair

## THE COMFREY PROJECT CIO

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

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

#### Respective responsibilities of trustees and examiner

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

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

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

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

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

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

Doug Maltman FMAAT  
Connected Voice Business Services Ltd  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 25/01/2022



**THE COMFREY PROJECT CIO**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 March 2021

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

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

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

**BALANCE SHEET**

As at 31 March 2021

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

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

These financial statements were approved by the Board on:

25/01/2022

and are signed on its behalf by:

P Schofield  
Chair

*P Schofield*



## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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#### 1 Accounting Policies

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

#### 2 Basis of accounting

##### 2.1 Basis of preparation

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

##### 2.2 Preparation of the accounts on a going concern basis

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

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

#### 3 Income

##### 3.1 Recognition of income

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

##### 3.2 Offsetting

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

##### 3.3 Grants and donations

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

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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#### 3.4 Volunteer help

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

#### 3.5 Interest receivable

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

#### 3.6 Fund accounting

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

### 4 Expenditure and liabilities

#### 4.1 Liability recognition

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

#### 4.2 Charitable activities

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

#### 4.3 Governance and support costs

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

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

#### 4.4 Irrecoverable VAT

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

#### 4.5 Creditors

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

#### 4.6 Provisions for liabilities

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### Analysis of income

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### Analysis of expenditure on charitable activities

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

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### 10 Fees for examination of the accounts

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

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

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

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

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

#### 12 Staff numbers

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

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

#### 13 Transactions with trustees

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

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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#### 14 Defined contribution pension scheme

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

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

#### 15 Corporation Taxation

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

#### 16 Debtors and prepayments (receivable within 1 year)

|               | <b>2021</b> | 2020         |
|---------------|-------------|--------------|
|               | <b>£</b>    | £            |
| Other debtors | -           | 1,294        |
| Debtors       | -           | 233          |
|               | <b>-</b>    | <b>1,527</b> |

#### 17 Cash at bank and in hand

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

#### 18 Creditors and accruals (payable within 1 year)

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

#### 19 Events after the end of the reporting period

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### 20 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

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

##### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

##### Analysis of movement in restricted funds

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



## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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

#### Purpose of restricted funds

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

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### Purpose of restricted funds (continued)

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

#### Transfers between funds

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

#### 21 Capital commitments

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

#### 22 Analysis of net assets between funds

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

#### 23 Guarantee

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

#### 24 Debt

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

#### 25 Governing document

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