

**THE COMFREY PROJECT CIO**

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2024**

**Charity Number 1175224**

# THE COMFREY PROJECT CIO

## ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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# **THE COMFREY PROJECT CIO TRUSTEES ANNUAL REPORT**

For the year ended March 2024

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The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st March 2024.

The financial statements comply with the Charities Act 2019, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **Chair's Comments**

The Comfrey Project had its 21st birthday in August 2023 and looking back from the vantage point of 2023-24 we can perhaps learn how and why, despite so many challenges, the Project has not only survived but flourished over the past 21 years. So, in this report I will look at the past 21 years and try to explain Comfrey's longevity.

Firstly the guiding principle *'to provide facilities for the recreation or other leisure-time occupation of refugees and asylum seekers with the objective of improving their conditions of life and general well-being, primarily, though not exclusively, through the provision of horticultural activities'*, remain as relevant as ever for those navigating the UK Asylum System- a system which has been subject to increasingly restrictive legislation over the past 21 years. The legislative changes culminating in the Illegal Migration Act and the Rwanda Policy (now dropped) both exacerbated anxiety and fear in our beneficiaries and delayed decision making on their claims. Well-being and Mental Health have become paramount, and the Project has been able to adapt to meet the needs of participants. The context in which the Project works has become increasingly complex requiring constant remodelling of our services to meet the wide - ranging needs of our volunteers and beneficiaries.

Looking through old Annual Reports I am struck by the similarities. A review of the first 8 years carried out by Barefoot Research and Evaluation in 2010 stated, 'Project users explicitly recognised that there were strong links between participating in the Project and an improvement in both their physical and mental health'. In 2012 participants helped create a 'hidden garden' on the Swing Bridge. And in 2023 participants helped create another garden, the Waiting Gardens of the North at the Baltic Centre for Contemporary Art. Michael Rakowitz, the artist, worked with local people who have experienced forced displacement, to create an evolving, living indoor garden. The Baltic was also one of the many venues to host a Comfrey CommuniTEA, another enduring initiative celebrating the art and customs of tea-drinking. Started during the pandemic, the CommuniTEA continues to thrive.

Horticulture has been a constant throughout and gardening sessions have been invaluable in helping to improve the health and wellbeing of our participants. 21 years ago, the evidence for gardening as a means of improving physical, mental and social health was much less than it is today. The gardening sessions offered now are more structured. However, there is still the space to 'simply be.' Gardening has helped people to learn new skills, to volunteer in the community through our Community Gardeners and to remember home through growing and eating native plants. Cooking and sharing food and creative sessions have continue to help bond friendships and

welcome new arrivals. It has become clear though that other ways of engaging and supporting volunteers were needed. Volunteers wanted to learn different skills and engage with the local communities. For some their mental health difficulties prevented them engaging in the Project. Developing strategy using a variety of feedback methods has helped to embed a user-led approach. We now have Wellbeing Champions scheme in which those with lived-experience support others within their community and Sustainability Champions supporting the Project in its efforts to obtain sustainability accreditation.

Learning English has been another constant. The Barefoot review stated, 'Service users highly appreciated the opportunity to practice their spoken English with one another.' Staff encouraged participants to speak English even when they had other languages in common. Now we run two ESOL classes a week. The informal opportunities to practice English do of course remain both in the sessions, in conversation and at the welcoming Communal Lunch after sessions – another constant and a Comfrey Special promoting the sharing of both food and cooking skills.

The commitment to partnership working has deepened over the years. We have developed strong partnerships with many local organisations enabling a variety of creative initiatives. We work with and support the local Bridge Builders. We are closely involved with other local charities and services and work with Gateshead Council. Working in partnership opens funding opportunities and opportunities for volunteers. Again, from Barefoot Research 'The Comfrey Project is an organisation that has a high degree of trust throughout its partner organisations in Newcastle and Gateshead' Undoubtedly the Comfrey Project continues to enjoy a very good reputation amongst other organisations in the area.

I could give so many other examples, but in thinking about Comfrey's longevity I believe the attention to the 'user voice' is paramount. Our users are and always have been the core of what we do. Our values 'place the 'user voice' at the heart of all planning and delivery' In 2014 an 'Advisory Group represented and were representative of the participants involved in the Comfrey Project. We are now developing a new Membership Scheme which will give members a greater role in the running of the Project. We use a variety of feedback methods and consultations to develop strategy ensuring that the experiences of day to day living within the asylum system informs staff and trustees. And our staff listen!

Which brings me to my final point. Of course, staff change but the commitment, the ability to be flexible and to rise to any challenge has been a constant. To be mindful of the challenging external environment and adapt services accordingly, to accept that things which have worked well in the past are no longer useful and change them. But it is their commitment to our values and core principles that has helped to sustain the Project for so long. Another quote from Barefoot Research 'It's great the way they relate to people' - a sentiment echoed several times in our recent TRUSTEA Meeting with members and trustees.

As ever funding has been very hard to raise, and we are very grateful to all our funders for investing in the Project. We have had to dip into our reserves to maintain services. We are working hard to reverse this and are developing a new business plan to take account of the Community Asset Transfer of the premises and garden from Gateshead Council in 2025 which will give us more opportunities to diversify and become less dependent on Grant Income. But the history of the last 21 years tells us times have been tough for Comfrey before, and we have always found a way through. We have a

great staff team and fantastic volunteers and an increasingly diverse and committed Board. Thank you.

## 1. Objectives and Activities

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

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

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

Our **Mission** is to:

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

Our **Values** are to:

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

## Overview of Activities

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

## Public Benefit

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

## 2. Achievements and Performance

### Director's Report

Reflecting on the 2023–24 financial year, it was largely a period of exploration and experimentation as we prepared for lasting and meaningful change.

A significant portion of our efforts was dedicated to implementing our new delivery model which aimed at introducing themed weekly sessions – often with many attempts until we got it right or even, on some occasions, deciding to scrap an idea. At its peak, our weekly schedule hosted 12 weekly sessions held simultaneously at our community centre and gardens in Newcastle and Gateshead.

This change was in response to a long process of consultations and analysis held in the previous year, when we struggled to meet the increasing and changing demands of our community with the traditional full-day, all-encompassing drop-in volunteering model.

One of the standout outcomes was the introduction of the Kitchen Garden session. This initiative emphasized growing and preparing food while focusing on budgeting and reducing waste. Our dedicated Kitchen Gardeners worked tirelessly throughout the year, preserving food in various ways, often sharing techniques from their own cultural traditions. From these efforts, we developed two mini-courses — **'Soup, Sauce & Stock'** and **'Herbs & Salad'**. With the support of our volunteers these courses can now be shared in community settings

Another key development was the creation of **'Wellbeing Wednesdays'**, a weekly drop-in session designed for individuals seeking a calmer, slower-paced environment. This initiative emerged as part of a year-long project funded by the Gateshead Community Mental Health Support Fund. The project explored the mental health needs of refugees and asylum seekers in the area, highlighting the critical lack of accessible, community-based wellbeing initiatives. With support from Tyneside and Northumberland MIND, these sessions now offer psychoeducational tools and skills to help participants manage their mental health more independently.

To amplify these efforts, we partnered with Connected Voice – HAREF to produce a report detailing our research findings. This report is now being used by our newly formed **Wellbeing Champions**, a group of volunteers with lived experience, to engage service

providers and decision-makers to better address the community's needs.

Another exciting initiative was the launch of the **Sustainability Champions** group. Members received training and support to deepen their knowledge and take action toward environmental protection. This year, we began developing a '**Gardening for the Earth**' course, focusing on sustainable gardening practices. The Sustainability Champions also participated in a community science project, '**Growing New Greens**', led by Garden Organic. They explored the importance of adopting non-native plants to combat climate change while protecting local biodiversity. Their efforts contributed to The Comfrey Project earning the **Investors in the Environment Bronze Award**, as they monitored and enhanced the sustainability of our services.

We also formed a **Community Gardeners** group to expand community-based volunteering opportunities. Following training and hands-on practice in our gardens, participants gained the confidence to engage in various community gardening projects. Their contributions included creating a tea garden at the Glasshouse, helping the Kittiwake Multilingual Library improve their outdoor space, and working on community gardens at Brighton Grove Primary, Bensham Court, and Second Street Surgery. They also continued to support and mentor other volunteers in our gardens.

Our partnership with North East Young Dads and Lads allowed us to train another group of volunteers in beekeeping. Participants were thrilled to share jars of honey they had helped produce, bringing tangible rewards to their hard work.

Post-pandemic, we sought to reintroduce weekend sessions to address the lack of out-of-hours opportunities. With support from Gateshead Council and the Lankelly Chase Foundation, our volunteers launched a **Saturday Language Café**. This vibrant space, filled with conversation, activities, and shared meals, quickly became a popular staple in our weekly schedule.

Our Friday Drop-in session continued to be the busiest, combining volunteering, socializing, and advice services. While the **Bridge Builders** team has been instrumental in providing guidance, we have started exploring ways to expand our capacity in response to the growing demand for support in Gateshead.

Language support also became a key focus this year, particularly for refugees in resettlement programs. We launched two weekly **English classes** for individuals unable to attend formal ESOL programs, emphasizing conversational and functional skills. The Afghan women's group continued their craftwork, showcasing their needlework and dressmaking at local events, while also learning new skills such as cooking, gardening, and beauty techniques. They even began cultivating their own garden bed.

We were delighted to once again participate in Gateshead's **Holiday Activity & Food Programme**, welcoming children to our garden during school holidays for gardening, cooking, nature crafts, and games.

In Newcastle, following a few years of mixed outcomes from our allotment-based sessions, we decided to evaluate existing services and to consult with participants and partners in order to determine our future direction. With support from Newcastle City Council we explored alternative delivery models we could follow in the coming year.

As always, The Comfrey Project celebrated the year with numerous community events. Refugee Week featured a full schedule of activities, including an art exhibition,

gardening, cooking, arts and crafts, delicious food, and music. We also marked our 21st anniversary with a garden party in August, hosted a large **CommuniTEA** event at the Baltic Gateshead in the autumn, and held a festive Christmas party and post-AGM celebration in the winter.

It was a challenging year for our small and mostly new team, succeeding a persistently challenging post-pandemic period, during which we worked tirelessly to navigate a complex array of issues and changes that emerged, all while managing numerous shifts in personnel—across staff, trustees, and volunteers. This is reflected in our financial accounts for 2023-24, as our capacity to fundraise was impacted significantly. However, as an organisation we have a lot of resilience and flexibility to adapt, rooted strongly in our ethos of community, empowerment and self-sustainability, as well as a lot of community support. As a result, we are able to continue moving on from challenges while constantly growing improving and learning, as this year is a testament to. In addition years of sound financial management by an increasingly diverse, skilled team of trustees and staff ensured we had the level of reserves required to go through this year without having to reduce our planned service delivery and support.

### **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 £161,626 (2023: £284,860) of which £145,235 was restricted (2023: £267,938) and expenditure of £246,528 (2023: £258,215) of which £181,524 was restricted (2023: £229,356). There was an operating deficit of -£84,902 (2023: surplus £26,645) of which £36,289 was restricted deficit (2023: surplus £38,582).

At 31 March 2024 the Charity had net assets of £36,844 (2023: £121,745) of which £7,581 was restricted (2023: £43,870).



### **Reserves policy**

The trustees consider the level of reserves, £29,263 (2023: £77,876), appropriate for the Charity at this time considering potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

### **4. Plans for Future Periods**

At the end of the 2023-24 financial year we were looking forward to many great developments and increased stability at the same time.

We were keen on continuing to figure out the best possible plan for our future in our allotments, while piloting “mobile” session delivery from community venues.

Over in Gateshead, we were looking forward to some in-depth exploration of development possibilities in the Windmill Hills centre and garden with specialist help.

We were close to transforming the Windmill Hills garden in a Master Composter training site with support from Garden Organic and Enrich the Earth, while becoming overall more sustainable moving towards Silver in the Investors in the Environment scheme.

Moreover, we were embarking on an exciting creative project to record the many skills and knowledge shared within the Comfrey’s walls (or fences) through the Comfrey Almanac project which was crowdfunded.

Continuing on our work to increase our community’s influence in our work, and following some changes to the Constitution in relation to Membership eligibility, we were eager to properly launch our new Membership scheme which places more focus on those we support and all our volunteers.

Besides our report on refugee mental health and the establishment of a Wellbeing Champions scheme, we sought to further influence positive change locally, through campaigning and representation. Working with like-minded organisations we secured funding for a two-year project by the start of 2024 so we were looking forward to beginning this work in 2024-25.

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

**Registered charity name**                      The Comfrey Project CIO

**Charity number**                                1175224

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

### **Trustees and Members of the Board**

Penny Schofield (Chair)  
Harold Norcott (resigned 15 Feb 2024)  
Sally Young  
Kevin Douglas  
Joanne Jopling  
Melisa Maida  
Tedros Gebregergis  
Felour Moghadamy  
Mustafa Ustuner (appointed 15 Feb 2024)  
Felicity Shoemith (appointed 15 Feb 2024)

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

**Bankers**                                              Unity Trust Bank

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

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

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

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

Day-to-day management of the organisation is delegated to the Director. The Chair

supervises the Director, and the Director supervises other staff members and volunteers.

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

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

### **Risk Management**

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

## 6. Statement of Trustee Responsibilities


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

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

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

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

Approved by the Trustees on 26.01.2024 and signed on their behalf

  
Penny Schofield (Jan 30, 2025 12:01 GMT)

**Penelope Schofield**  
Chair

## THE COMFREY PROJECT CIO

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

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I report on the financial statements of The Comfrey Project CIO for the year ended 31 March 2024, which are set out on pages 12 to 25.

#### 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.

Michelle Wright  
MW Accounting Services  
Woodgate House  
5c Wood Street  
Gateshead  
NE11 9NP

*Michelle Wright*

Date: 30/01/2025

## THE COMFREY PROJECT CIO

### STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	6	8,001	-	<b>8,001</b>	9,368
Charitable activities					
Grants and contracts	7	-	145,235	<b>145,235</b>	264,608
Other trading activities	8	8,391	-	<b>8,391</b>	10,884
<b>Total income</b>		<b>16,391</b>	<b>145,235</b>	<b>161,626</b>	<b>284,860</b>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	9	65,004	181,524	<b>246,528</b>	258,215
<b>Total expenditure</b>		<b>65,004</b>	<b>181,524</b>	<b>246,528</b>	<b>258,215</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>( 48,613 )</b>	<b>( 36,289 )</b>	<b>( 84,902 )</b>	26,645
<b>Reconciliation of funds</b>					
Total funds brought forward		77,876	43,870	<b>121,746</b>	95,100
<b>Total funds carried forward</b>		<b>29,263</b>	<b>7,581</b>	<b>36,844</b>	<b>121,745</b>

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

The notes on pages 14 to 25 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<b><u>Current assets</u></b>					
Debtors	16	4,180		41,992	
Cash at bank and in hand	17	39,517		83,737	
		<b>43,697</b>		<b>125,729</b>	
<b><u>Creditors: amounts falling due within one year</u></b>					
	18	<b>( 6,853 )</b>		<b>( 3,984 )</b>	
			<b>36,844</b>		<b>121,745</b>
			<b>36,844</b>		<b>121,745</b>
			<b>36,844</b>		<b>121,745</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			29,263		77,876
Restricted income funds			7,581		43,870
			<b>36,844</b>		<b>121,746</b>

The notes on pages 14 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on:

30/01/2025

and are signed on its behalf by:

Penny Schofield  
Chair

*Penny Schofield*

Penny Schofield (Jan 30, 2025 12:01 GMT)

# THE COMFREY PROJECT CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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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 £29,263 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

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

### 3 Income

#### 3.1 Recognition of income

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

#### 3.2 Offsetting

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

#### 3.3 Grants and donations

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

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



## **THE COMFREY PROJECT CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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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 Income from membership subscriptions**

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

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

#### **3.7 Investment gains and losses**

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

#### **3.8 Fund accounting**

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

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

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

#### **4.2 Charitable activities**

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

#### **4.3 Governance and support costs**

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable

## **THE COMFREY PROJECT CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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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.

### **5 Assets**

#### **5.1 Tangible fixed assets for use by the charity**

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

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

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>6 Donations and legacies</b>				
Donations and gifts	8,001	-	<b>8,001</b>	9,368
	<u>8,001</u>	<u>-</u>	<u><b>8,001</b></u>	<u>9,368</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
The Lankelly Chase Foundation	-	49,257	<b>49,257</b>	146,423
Gateshead Council:				
Refugee Resettlement Grants	-	32,936	<b>32,936</b>	28,817
DFE Holiday Activities & Food Programme		5,000	<b>5,000</b>	16,263
DWP Covid-19 Winter Grant Scheme	-	-	-	12,993
Hygiene Products Grant	-	-	-	2,000
Warm Spaces for Gateshead	-	-	-	500
Digital Transformation Grant	-	-	-	3,112
Small Grants for Food	-	18,454	<b>18,454</b>	-
Small Grants Scheme	-	4,849	<b>4,849</b>	-
UKSPF Community Chest	-	2,880	<b>2,880</b>	-
Fund				
Community Mental Health	-	9,899	<b>9,899</b>	10,000
Grant				
Ballinger Charitable Trust	-	-	-	3,500
Community Foundation Serving				
Tyne & Wear &				
Northumberland:				
Newcastle Building Society	-	-	-	3,000
Fund				
The 1989 Willan Charitable	-	-	-	10,000
Trust				
Cost of Living Fund	-	-	-	5,000
Curtin Parp Fund	-	7,500	<b>7,500</b>	-
Connected Voice VCSE Cost of Living Crisis	-	-	-	4,000
Fund				
Royal Horticultural Society		-	-	2,000
JJ Charitable Trust	-	-	-	5,000
VONNE 'Act Green Together'	-	2,500	<b>2,500</b>	2,000
Pears Foundation	-	-	-	10,000
Newcastle City Council Small	-	5,000	<b>5,000</b>	-
Grants				
Garden Organic	-	2,000	<b>2,000</b>	-
Groundwork UK - Comic Relief Community	-	4,960	<b>4,960</b>	-
Fund				
	<u>-</u>	<u>145,235</u>	<u><b>145,235</b></u>	<u>264,608</u>

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 8 Other trading activities

Services	3,339	-	<b>3,339</b>	2,440
	-	-	-	3,330
Third party grant administration				
Other	5,052	-	<b>5,052</b>	5,114
	<u>8,391</u>	<u>-</u>	<u><b>8,391</b></u>	<u>10,884</u>

Income was £161,626 (2023: £284,860) of which £16,391 was unrestricted or designated (2023: £16,922) and £145,235 was restricted (2023: £267,938)

#### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Salary costs	31,759	155,056	<b>186,815</b>	175,919
Sessional support costs	3,693	7,690	<b>11,383</b>	11,558
Staff expenses	2	230	<b>232</b>	206
Staff training & development	852	-	<b>852</b>	380
Recruitment expenses	50	-	<b>50</b>	397
Session materials & equipment	1,811	5,732	<b>7,544</b>	12,131
Participant & volunteer expenses	5,092	11,927	<b>17,018</b>	14,683
<u>Support costs</u>				
Rent and rates	92	-	<b>92</b>	373
Insurance	2,469	-	<b>2,469</b>	2,097
Advertising & marketing	366	-	<b>366</b>	359
Repairs & maintenance	680	-	<b>680</b>	1,444
Light, heat & power	567	-	<b>567</b>	568
Printing, postage & stationery	2,254	5	<b>2,259</b>	1,827
Office equipment	371	-	<b>371</b>	130
Cleaning	3,974	2	<b>3,976</b>	4,028
Telephone	2,248	-	<b>2,248</b>	2,036
Subscriptions	1,869	83	<b>1,952</b>	1,025
Health & safety expenses	2,163	-	<b>2,163</b>	2,019
IT costs	814	-	<b>814</b>	3,242
Bank charges	172	-	<b>172</b>	167
Payroll fees	822	-	<b>822</b>	1,125
Consulting	-	-	-	2,075
Other expenses	1,335	799	<b>2,134</b>	18,399
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	961	-	<b>961</b>	1,027
Governance costs	587	-	<b>587</b>	1,000
	<u>65,004</u>	<u>181,524</u>	<u><b>246,528</b></u>	<u>258,215</u>

Expenditure on charitable activities was £246,528 (2023: £258,275) of which £65,004 was unrestricted or designated (2023: £6,862) and £181,524 was restricted (2023: £251,413)

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 10 Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fees for reporting on the accounts	860	1,027
Other accountancy services paid to the examiner	-	1,125
	<u>860</u>	<u>2,152</u>

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

	2024	2023
	£	£
Salaries and wages	169,249	160,466
Social security costs	14,038	7,606
Pension costs (defined contribution pension plan)	3,667	7,847
	<u>186,954</u>	<u>175,919</u>

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the trustees and the Director. The total employee benefits of the key management personnel of the charity were £53,715 (2023: £56,241).

#### 12 Staff numbers

The average monthly head count was 6.5 staff (2023: 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024	2023
	Number	Number
The parts of the charity in which the employee's work		
Charitable activities	4.7	3.8
Governance	1.8	1.8
	<u>6.5</u>	<u>5.6</u>

#### 13 Transactions with trustees

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

##### Trustees' expenses

No trustee expenses have been incurred in the year.

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

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

#### 14 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £8,551 (2023: £7,847). There was £699 outstanding as at (2023: £0)

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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#### 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)

	2024	2023
	£	£
Debtors	-	33,010
Other debtors	4,180	8,982
	<u>4,180</u>	<u>41,992</u>

#### 17 Cash at bank and in hand

	2024	2023
	£	£
Bank current account	38,800	83,090
Cash in hand	718	647
	<u>39,517</u>	<u>83,737</u>

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

	2024	2023
	£	£
Trade creditors	1,338	1,384
Credit card account	677	1,573
PAYE & NI	3,279	-
Pension	699	-
Accruals		
Independent examination of accounts	860	1,027
Other accruals	-	-
Other creditors	-	-
	<u>6,853</u>	<u>3,984</u>

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

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 20 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

For the year ending 31 March 2024

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

For the year ending 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Restated Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	44,516	21,580	( 11,520 )	-	<b>54,576</b>
Designated funds					
Core running costs	23,300	-	-	-	<b>23,300</b>
<b>Totals</b>	<b>67,816</b>	<b>21,580</b>	<b>( 11,520 )</b>	<b>-</b>	<b>77,876</b>

##### Purpose of unrestricted funds

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

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 20 Analysis of charitable funds (continued)

##### Analysis of movement in restricted funds

For the year ending 31 March 2024

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



## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 20 Analysis of charitable funds (continued)

##### Analysis of movement in restricted funds

For the year ending 31 March 2023

<b>Restricted funds</b>	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Restated Fund balances carried forward £</b>
Barrow Cadbury Trust/The National Lottery Community Fund 'Coronavirus Community Support Fund'	10,000	-	( 10,000 )	-	-
Third Party Grant Administration Gateshead Council:	2,035	3,330	( 5,365 )	-	-
DFE Holiday Activities & Food Programme	-	16,263	( 11,992 )	-	<b>4,271</b>
DWP Covid-19 Winter Grant Scheme	2,625	12,993	( 15,618 )	-	-
Refugee Resettlement Grants	1,727	28,818	( 30,545 )	-	-
Hygiene Products Grant	-	2,000	( 2,000 )	-	-
Warm Spaces for Gateshead	-	500	( 500 )	-	-
Digital Transformation Grant	-	3,112	( 3,112 )	-	-
The Lankelly Chase Foundation	6,912	146,423	( 113,736 )	-	<b>39,599</b>
Ballinger Charitable Trust	-	3,500	( 3,500 )	-	-
Connected Voice 'VCSE Cost of Living Crisis Fund'	-	4,000	( 4,000 )	-	-
Royal Horticultural Society	-	2,000	( 2,000 )	-	-
JJ Charitable Trust	-	5,000	( 5,000 )	-	-
VONNE 'Act Green Together'	-	2,000	( 2,000 )	-	-
Pears Foundation	-	10,000	( 10,000 )	-	-
Bernicia Foundation	3,985	-	( 3,985 )	-	-
Community Mental Health Grant	-	10,000	( 10,000 )	-	-
Newcastle Building Society Fund	-	3,000	( 3,000 )	-	-
The 1989 Willan Charitable Trust	-	10,000	( 10,000 )	-	-
Cost of Living Fund	-	5,000	( 5,000 )	-	-
<b>Totals</b>	<b>27,284</b>	<b>267,939</b>	<b>( 251,353 )</b>	<b>-</b>	<b>43,870</b>

## THE COMFREY PROJECT CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 20 Analysis of charitable funds (continued)

##### Purpose of restricted funds

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

DFE Holiday Activities & Food Programme	Funding to deliver activities and healthy food for children during the Easter and Summer school breaks
The Lankelly Chase Foundation	Funding to host three staff members on behalf of the Gateshead Bridge Builders project
Small Grants for Food	Funding to offer food and food related activities
Refugee Resettlement Grants	Funding to support refugees from the resettlement programmes and beyond with integration and language support activities
Small Grants Scheme	Funding to deliver horticultural activities
UKSPF Community Chest Fund	Funding for delivery of food and horticulture related activities
Community Mental Health Grant	Funding to deliver the Wellbeing Champions programme and research
Community Foundation Serving Tyne & Wear & Northumberland	Funding to provide horticultural activities and training
Curtin Parp Fund & John Bell Fund	
VONNE 'Act Green Together'	Funding to co-produce an environmental sustainability project proposal with participants
Newcastle City Council Small Grants	Funding to deliver community gardening activities in and around our two allotments
Garden Organic Growing New Greens	Funding to participate in community horticultural science project about new crops in the UK
Groundwork UK - Comic Relief Community Fund	Funding to develop the 'Grounding' programme
The 1989 Willan Charitable Trust	Funding towards the core costs of the charity
Warm Spaces for Gateshead	Funding to support making Windmill Hills Centre a Warm Space for Gateshead

#### 21 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

#### 22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash at bank and in hand	31,936	7,581	39,517	83,737
Other net current assets/(liabilities)	( 2,673 )	-	( 2,673 )	38,008
	<u>29,263</u>	<u>7,581</u>	<u>36,844</u>	<u>121,745</u>

#### 23 Guarantee

There have been no guarantees given by the charity at 31 March 2024.

## **THE COMFREY PROJECT CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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#### **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 2024.

#### **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.