

NEW AVENUES

England & Wales · Charity number 1160597

Details

Status Registered

Legal form CIO

Registered 2015-02-23

Register [View on the Charity Commission register](#)

Contact

Address New Avenues Dartford
PO Box 438
Dartford
DA1 9NJ

Phone 07340982925

Email newavenuesdartford@outlook.com

Website www.newavenuesdartford.com

Activities

Objects: THE PREVENTION OR RELIEF OF HOMELESSNESS AND POVERTY IN SUCH PARTS OF DARTFORD, KENT, SOUTH EAST ENGLAND OR THE UNITED KINGDOM AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, BY THE PROVISION OF ACCOMMODATION, ADVICE, INFORMATION, SUPPORT, ACTIVITIES, GRANTS, FOOD, AND OTHER ITEMS AND SERVICES TO INDIVIDUALS IN NEED BY REASON OF POVERTY, HOMELESSNESS OR DEPRIVATION.

Activities: New Avenues is a charity set up to prevent and relieve homelessness and poverty in Dartford and the surrounding areas by provision of accommodation, advice, information, support, activities, grants, food and other services to individuals in need by reason of poverty, homelessness or deprivation.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,658	£41,004	-	-
2023-12-31	£72,325	£60,223	-	-
2022-12-31	£43,427	£40,982	-	-
2021-12-31	£30,733	£27,475	-	-
2020-12-31	£50,664	£61,754	-	-

Trustees

Name	Role	Appointed
Hannah Joyce Borrett Webb		2026-01-20
Ian Charles Travers		2026-01-20
MICHAEL DENNIS SMITH		2018-09-02
STEPHEN BRINDLEY		2021-11-09

NEW AVENUES

England & Wales - Charity number 1160597

Accounts

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NEW AVENUES

Annual Report and Statement of Accounts for the Year Ended 31st December 2024

Charitable Incorporated Organisation

Charity Number 1160597



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Legal and Administrative Information

Start of Financial Year: 1st January 2024

End of Financial Year: 31st December 2024

Trustees at 31st December 2024, and who served during the year:

Mr Alistair Gregory	(Appointed 21 st August 2018)
Mr Michael Smith	(Appointed 21 st August 2018)
Rev Dr Bart Woodhouse	(Appointed 10 th October 2020)
Mr Stephen Brindley	(Appointed 9 th November 2021)
Mr Quinton Handscomb	(Appointed 5 th February 2022)

Governing Document:

CIO - Foundation Registered 23 February 2015

Objects:

The prevention or relief of homelessness and poverty in such parts of Dartford, Kent, south east England or the United Kingdom as the trustees from time to time may think fit, by the provision of accommodation, advice, information, support, activities, grants, food, and other items and services to individuals in need by reason of poverty, homelessness or deprivation.

Registered Address:

New Avenues,
PO Box 438,
Dartford,
DA1 9NJ

Bankers:

NatWest, Dartford Branch

Trustees Annual Report for the Year Ended 31st December 2024

The objects of the charity are set out on page 2 of this report. During 2024, these objectives were met by two projects – the Dartford Churches Homeless Project (previously known as the Dartford Churches Winter Shelter) and the Dartford Food Bank.

Organisational Structure

The charity is run by the trustees with each project being overseen by a separate management group.

The ultimate controlling party of the CIO are the trustees acting together. No one party controls the entity.

Reserves

As a policy, the trustees have considered the level of reserves that they wish to retain once the CIO is operating again, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. At present, no minimum level is required to be kept as there are no fixed costs that would be required to be met should income cease. Practically however reserves would be kept at least £1,000 to allow for cash flow timings to be adequately covered.

Financial Review

The accounts for the charity given at the end of this report completely reflect the work of the Dartford Churches Homeless project and the work of the Dartford Churches Food Bank.

As required under charities law, the accounts have been submitted for Independent Examination and no errors or areas on concern or non-compliance were noted. The Independent Examiners checklist is appended to the end of this report.

Risks and internal Controls

The trustees have currently identified no major risks within the charity. The trustees keep these under review and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining a small working balance, combined with an annual review of the controls and over key financial systems will provide sufficient resources in the case of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The charity exercises what are considered by the trustees to be adequate internal controls over all financial transactions, in proportion to the volume and size of its transactions.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

2024

We have been able to continue to fulfil the objectives of the charity through the hard work of the trustees, volunteers and the ongoing financial support from the local churches and Dartford Borough Council.

The table below summarises the income for 2024.

Dartford Borough Council	£22,301	Specifically for the Homeless Project
Postcode Lottery	£10,000	Specifically for the Food Bank
Other corporate grants & donations	£2,720	
Group & Church donations	£3,910	
Individual donations	£7,727	
Total	£46,658	

Approved by the Trustees on 11th October 2025

Signed on their behalf by



Print Name: Michael Smith

DARTFORD FOOD BANK - Report to end of 2024

In 2024, we continued operating from Spital Street Methodist Church, seeing a steady increase in attendance due to the end of government financial support, rising energy costs, and increasing mortgage interest rates. Throughout the year, we have continued to refine our processes and trained more volunteers. The new check-in system has streamlined registration for new and existing clients while ensuring compliance with GDPR requirements.

We continued our collaboration with various organisations that provide additional support to our clients during Tuesday morning sessions:

- The Salvation Army
- Mind
- Porchlight
- NHS
- Local church ministers

These partnerships allowed clients to access extra help while visiting the Food Bank.

Challenges and Future Plans

While our current venue is functional, it has increasingly struggled to meet the constant increasing demand. We are continuing to explore options for relocating to a larger, more suitable space nearby. We are also exploring ways to modernise the Food Bank's structure while staying true to its original vision. Our goal is to create a more engaging and fulfilling experience for not only our clients but our volunteers, as we recognise that some may not be fully benefiting from their roles. Moving forward, we aim to enhance the Food Bank's operations, ensuring a more vibrant and positive environment for both volunteers and clients.

Operations and Management

The Food Bank is managed entirely by volunteers from local churches, under the leadership of Sue Waterman, assisted by Sue and John Swaffer, Sarah and Steve Brindley, and many others. We operate on Tuesday mornings from 10 AM to 12 noon and are available to anyone receiving benefits.

Due to the ongoing cost-of-living crisis and other global factors, our services have extended to those who are not on benefits but are still financially struggling, this has been done on a referral and/or case by case basis.

Food Sources and Donations

Food is sourced from various contributors:

- Permanent donation points at supermarkets, including Sainsbury's Dartford, The Co-op Dartford, Aldi Dartford, Lidl Dartford, and Sainsbury's Dartford.
- Regular contributions from local churches, community groups, individuals, and businesses.

Recognising the impact of the rising cost of living on individual donations, we have actively sought to expand our partnerships with businesses, including Barclays Bank, Coniston, The Lift Company, S-Express Logistics, Texel Devs Ltd, Ward and Partners, The London Tea Company, HeartFM, KMFM, RSPCA, and Lang O'Rourke, among others which has been successful in maintaining our donations.

We also received significant additional donations during Harvest and Christmas from schools, churches, and other organisations.

Client Eligibility and Numbers

Clients are required to provide proof of identity, Dartford residency, and receipt of benefits to access our services. This year, we saw an average of 130 clients each week, including those struggling to pay bills despite not being on benefits, reflecting the broader impact of the cost-of-living crisis.

Due to the ongoing cost-of-living crisis and other global factors, as mentioned before, our services have extended to those who are not on benefits but are still financially struggling, this has been done on a referral and/or case by case basis.

Distribution and Future Projections

Approximately 6,200 food parcels were distributed this year, an increase to last year's numbers. While we have seen new clients due to the ongoing crisis, some have successfully transitioned out of needing our services as they moved into full or part-time employment.

We saw a total of 488 clients in 2024.

Since our records began we have seen 659 clients, of whom the highest number of users was between the ages of 35-50, followed by 51-65. Of these, 331 are female, 252 male and 76 unassigned.

As we look to the future, we are looking to transition from a traditional Foodbank model to a social supermarket style, allowing us to offer more meaningful help to clients while creating a more resilient operation and a better customer experience in shopping.

Acknowledgments

The trustees express deep gratitude for the hard work and dedication of our volunteers, the generous support from Dartford Borough Council, and contributions from local businesses.

DARTFORD CHURCHES HOMELESS PROJECT - Report to end of 2024

Dartford Churches Winter Shelter first opened in 2014 and is a project aimed at helping homeless adults from Dartford to stay warm and safe during the cold winter nights, and to assist them with finding somewhere more permanent to live.

During the pandemic, the previous style of operation of the shelter, using 7 churches with dormitory-style accommodation for three months of the year, continued to be prohibited by government on the grounds of public health safety.

The project was managed by the (voluntary) Project Administrator.

The project continued to employ a Project Worker, working 30 hours per week.

Because this employment started before the project became part of the New Avenues CIO, Christ Church Dartford continues to manage payroll, tax, national insurance and pension payments on behalf of the project. All costs, however, are provided from the New Avenues bank account and the employment has no financial impact on Christ Church and does not therefore feature in their financial returns.

The Project Worker again made a huge difference to the work with the guests, helping with setting up bank accounts, attending meetings and other activities and working with the Housing Team at Dartford Borough Council and with other organisations to prevent rough sleeping in Dartford by providing support as well as accommodation in guest houses in Dartford and Gravesend.

This year we have again seen many of the same faces returning from previous years to ask for assistance from the Project and we are aware that it is a slow process for some of our clients to reach a point where they are ready to move forward away from rough sleeping. But we can also celebrate successes where clients we have known, sometimes for many years, have successfully taken the first steps into unsupported living.

The Project Worker has been involved in the weekly late evening / early morning outreach visits, which usually find rough sleepers needing assistance.

Unfortunately, the Project Worker moved out of the area and resigned from the post in May. Because of various other factors, the Trustees felt that it was not possible to recruit a replacement and this vacancy and need will feed into discussions about how the project develops in the future.

Once again, the project received grants from Dartford Borough Council. This year we were given £31,864 which covered the majority of the projects running costs, including the salary costs for our Project Worker. Additional expenses, used to support the clients in their accommodation etc, came from donations from local churches, individuals and organisations.

Looking forward, it seems unlikely that we will be able (or wish) to return to the previous style of shelter and we will continue to work throughout the year, rather than just over the winter months. It therefore seems appropriate to rename the project from the Dartford Churches Winter Shelter to the Dartford Churches Homeless Project (although some of the email and web addresses will still reflect the old name.)

We are looking into options as to how we may work most effectively with Dartford Borough Council and other service providers, especially Porchlight, for whose support we are very grateful.




New Avenues		1160597	
Receipts and payments accounts			
For the period from	01/01/24	To	31/12/24

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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Personal Donations	-	-	-	-	790
Group / Church Donations	500	-	-	500	500
Grant / Corporate Donations	22,301	-	-	22,301	32,387
Foodbank personal donations	7,727	-	-	7,727	3,330
Foodbank Group / Church Donations	3,410	-	-	3,410	18,455
Foodbank Grant / Corporate Donations	2,720	10,000	-	2,720	5,862
<i>Sub total(Gross income for AR)</i>	36,658	10,000	-	46,658	72,325
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	36,658	10,000	-	46,658	72,325
A3 Payments					
Salary/NI	7,477	-	-	7,477	22,282
Food / supplies for venues	-	-	-	-	1,088
Hotels / Travel	4,057	-	-	4,057	3,523
Other	7,944	-	-	7,944	12,480
Food Bank	11,526	10,000	-	11,526	9,849
<i>Sub total</i>	31,004	10,000	-	41,004	49,223
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
<i>Total payments</i>	31,004	10,000	-	41,004	49,223
<i>Net of receipts/(payments)</i>	5,654	-	-	5,654	12,102
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	19,069	-	-	19,069	6,967
<i>Cash funds this year end</i>	24,723	-	-	24,723	19,069

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowmen t funds to nearest £
B1 Cash funds	Bank balance @ 31/12/23	-1,259	40,300	-
	Soldo balance @ 21/12/2023	661	-	-
	Total Balance 31/12/2023	-598	40,300	-
	Bank balance @ 31/12/24	2,535	40,300	-
	Soldo balance @ 21/12/2024 (included in above total)	2,521	-	-
	Total Balance 31/12/2024	5,056	40,300	-
	Total cash funds (agree balances with receipts and payments account(s))	5,056	40,300	-
		OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowmen t funds to nearest £
B2 Other monetary assets	Details	-	-	-
B3 Investment assets	Details	-	-	-
B4 Assets retained for the charity's own use	Details	-	-	-
B5 Liabilities	Details	-	-	-
Signed by one trustee on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M D Smith	05/09/2025	



The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Yes	Over £25k but less than £250k
Checked an audit is not required for any other reason	Yes	Gross assets less than £3.26m & gross rev less than £250k
Confirmed the charity is eligible for independent examination	Yes	See above
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes	Income shown as £46.6k.
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	Yes	No subs
If a charitable company checked that the audit exemption statement has been made	Yes	Not required as charity is not a company
If applicable, rechecked the threshold calculation during the examination		n/a
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies		n/a
If applicable, informed the trustees that the charity is not eligible for an independent examination		n/a
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company		Income = £46.6k. Not a company
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes	Cash business & not a charitable company. No accruals accounting
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts		n/a
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence		none
Confirmed as having no day to day involvement in the administration of the charity		confirmed

If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met		n/a
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent		none
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body		Yes. ICAEW member 8101504
If applicable, informed the trustees that you are not eligible to carry out the independent examination		n/a
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)		Yes
Evidence of appointment on file		Yes – via email
If issued, letter of engagement signed by the trustees on file		n/a
Documentation of steps required by Direction 1 are all done		Yes
Documentation that steps required by Direction 2 are all done		Yes
Analytical review documented		Yes
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report		Note 7 – misappr'n of cash
Verification and vouching procedures undertaken and any checks made are on file		Yes
Copy of approved accounts on file		Yes
Copy of trustees' annual report on file		Not required; cash accounting
Copies of information relied upon as part of the examination are on file		Yes
If applicable, copies of written assurances given		n/a
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file		Note 7 - recommendation
Recorded any matters of material significance about which a report must be made direct to the Commission		n/a
Recorded whether to exercise discretion and report on relevant matters direct to the Commission		n/a
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems		Yes. Discussed at length with Treasurer
Planned specific examination procedures appropriate to the circumstances of the charity		done
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	Yes	Consider updating reserve policy. Additional payment controls
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern		n/a
Noted any implications for the examiner's report and for separate reporting to the Commission		n/a

The Directions and documentation	Working paper reference
Direction 5: Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	See notes below
Asked the trustees about how they ensure the accounting records are complete	See notes below
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	No
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Summary statement to be submitted agrees to underlying records
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	1 grant for £10k restricted to foodbank use
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	None required
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	n/a
Considered whether there are any implications for the examiner's report and reporting to the Commission	n/a
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	n/a
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	n/a
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	n/a
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a

The Directions and documentation	Working paper reference
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	n/a
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	n/a
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	n/a
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Simple cash accounting; no additional accounts required
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	n/a
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	See notes. No issues for further investigation
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Done. See notes
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	No issues arisen
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	n/a
Compared the trustees' annual report with the accounts for any material inconsistency	None noted
Noted any implications for the examiner's report and for separate reporting to the Commission	None noted

The Directions and documentation	Working paper reference
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray
Reported matters of material significance direct to the Commission	None
Exercised discretion and reported relevant matters direct to the Commission	n/a

Record of Specific Work Undertaken by the Independent Examiner:

1. Bank statements were scanned for any large/unexpected items and discussed with the Treasurer who scrutinises and analyses bank movements on a regular basis. Nothing unusual was observed.

2. Some larger and additional randomly selected transactions from the bank statements were reviewed against supporting documentation:
 - **£3034.34** payment to S Ives – agreed to expense claim documents
 - **£453** payment to M Smith – reimbursement of Xmas meal expenses – agreed to receipt
 - **£287.89** payment to A Rogers – monthly salary agreed to documentation supporting calculation
 - **£22,301** receipt from Dartford Borough Council – agreed to documentation
 - **£10k** receipt from Community Lottery fund – no documentation seen, but discussed with Treasurer
 - **£1279.98** receipt from Sam Squire – no documentation but confirmed as a donation
 - **£500** cash paid in – confirmed as donations

3. Foodbank expenses amounted to £21,526 primarily incurred via Soldo prepayment card. The summary of Soldo payments was reviewed with no unusual payments noted.

4. Accounting records were discussed in detail with the Treasurer, who is completely independent from the day-to-day operations of the charity. We discussed risks to the charity, particularly:
 - Misappropriation of cash
 - Misuse of Soldo prepayment cards
 - Not spending cash reserves (reputational risk and impact on funding)

5. Accounting Records: Spreadsheet records are kept listing all income and expenditure which is checked off to cash movements in bank a/c and Soldo statements. Costs are then allocated to different expense types – and to ensure that restricted funding grants are spent correctly. It was

noted that the charity will be moving to an accounting system during 2025, which will enable the Treasurer to undertake higher level scrutiny, rather than time-consuming analysis.

6. A review was undertaken which confirmed that income, expenditure and cash movements per the underlying records have been accurately reflected in the annual return
7. Recommendations:
 - The Treasurer to submit the 2024 annual return to the Charities Commission as a true and accurate reflection of the underlying accounting records
 - The Treasurer to share this Examiner's checklist/report with fellow trustees and to invite questions and comments
 - Cash held during the period and at the year end remains high (£45,356 and has risen to £64k at end May 25); previously it has been confirmed that Trustees are aware and comfortable with such balances
 - The Trustees may wish to amend the **reserve policy** which references "*at least £1000 [to be kept] to allow for cash flow timings to be adequately covered*"; given the establishment of the Dartford Larder and associated costs, this level may need to be increased
 - Most monies are now spent via Soldo prepayment cards; given materiality, it would be prudent for the Administrator to 'spot check' some of the receipts to ensure the cards are being used solely for the purchase of items for the Dartford Larder
 - Whilst appreciating that the charity needs to function in a practical manner – and that there are very few employees/volunteers/trustees – it would be useful to consider the need for a second electronic signatory for bank account payments above a certain value; whilst there is no evidence or concerns that cash is being misappropriated, material risk could be mitigated via the introduction of this additional control
 - It is recommended that the Treasurer continues to review cash movements (via the new accounting system) on a regular monthly basis, to provide independent scrutiny of any unusual cash movements

Examined by Nikki Gray (ICAEW 8101504)
17 July 2025

NEW AVENUES

England & Wales - Charity number 1160597

Accounts

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Charitable Incorporated Organisation

Charity Number 1160597



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Registered Address:

New Avenues,
PO Box 438,
Dartford,
DA1 9NJ

Bankers:

NatWest, Dartford Branch

Trustees Annual Report for the Year Ended 31st December 2023

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As a policy, the trustees have considered the level of reserves that they wish to retain once the CIO is operating again, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. At present, no minimum level is required to be kept as there are no fixed costs that would be required to be met should income cease. Practically however reserves would be kept at least £1,000 to allow for cash flow timings to be adequately covered.

Financial Review

The accounts for the charity given at the end of this report completely reflect the work of the Dartford Churches Homeless project and the work of the Dartford Churches Food Bank.

As required under charities law, the accounts have been submitted for Independent Examination and no errors or areas on concern or non-compliance were noted. The Independent Examiners checklist is appended to the end of this report.

Risks and internal Controls

The trustees have currently identified no major risks within the charity. The trustees keep these under review and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining a small working balance, combined with an annual review of the controls and over key financial systems will provide sufficient resources in the case of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The charity exercises what are considered by the trustees to be adequate internal controls over all financial transactions, in proportion to the volume and size of its transactions.

The Trustees are aware that some work was undertaken on behalf of the charity by Brindley & Sons – a wholly-owned company belonging to one of the Trustees. The Trustees fully accept that this work was costed and overseen in an appropriate manner.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

2023

We have been able to continue to fulfil the objectives of the charity through the hard work of the trustees, volunteers and the ongoing financial support from the local churches and Dartford Borough Council.

The table below summarises the income for 2023.

Dartford Borough Council	£31,864	Specifically for the Homeless Project
Dartford Borough Council	£9,000	Specifically for the Food Bank
Kent Community Foundation	£8,000	Specifically for the Food Bank
Amazon Charitable Giving	£2,000	Specifically for the Food Bank
Nisa Making a Difference Locally	£2,247	Specifically for the Food Bank
Other corporate grants & donations	£5,139	
Group & Church donations	£9,955	
Individual donations	£4,120	
Total	£72,325	

In order to enable online payments, a Soldo Expenses Bank Account was established, with cards issued for use by the Food Bank and the Homeless Project. As at 31st December 2023, the account had an unspent balance of £661.

Approved by the Trustees on 17th September 2024

Signed on their behalf by



Print Name: Michael Smith

DARTFORD FOOD BANK - Report to end of 2023

In 2023, we continued operating from Spital Street Methodist Church, seeing a steady increase in attendance due to the end of government financial support, rising energy costs, and increasing mortgage interest rates. Throughout the year, we have begun to refine our processes, trained more volunteers, and introduced a new check-in system at the end of the year to streamline registration for new and existing clients while ensuring compliance with GDPR requirements. We also updated our legal requirements, provided some much-needed training for staff, and have begun to look at our overall structure to see where we can improve. This year, we were also saddened by the loss of one of our dedicated volunteers, Roy who was a much-loved volunteer.

We continued our collaboration with various organisations that provide additional support to our clients during Tuesday morning sessions:

- The Salvation Army
- Mind
- Porchlight
- NHS
- Local church ministers

These partnerships allowed clients to access extra help while visiting the Food Bank.

Additionally, through the support of the YMCA, we distributed approximately 200 frozen food parcels, providing clients with ready-to-cook meal boxes containing all necessary ingredients for a warm meal.

Challenges and Future Plans

While our current venue is functional, it has increasingly struggled to meet the constant increasing demand. We are continuing to explore options for relocating to a larger, more suitable space nearby. We also have begun implementing a digital sign-in process, which we aim to expand to our food donations system. This will allow us to better track stock quantities and detailed amounts of goods supplied. We are also exploring ways to modernise the Food Bank's structure while staying true to its original vision. Our goal is to create a more engaging and fulfilling experience for not only our clients but our volunteers, as we recognise that some may not be fully benefiting from their roles. Moving forward, we aim to enhance the Food Bank's operations, ensuring a more vibrant and positive environment for both volunteers and clients.

Operations and Management

The Food Bank is managed entirely by volunteers from local churches, under the leadership of Sue Waterman, assisted by Sue and John Swaffer, Sarah and Steve Brindley, and many others. We operate on Tuesday mornings from 10 AM to 12 noon and are available to anyone receiving benefits.

Due to the ongoing cost-of-living crisis and other global factors, our services have extended to those who are not on benefits but are still financially struggling, this has been done on a referral and/or case by case basis.

Food Sources and Donations

Food is sourced from various contributors:

- Permanent donation points at supermarkets, including Sainsbury's Dartford, The Co-op Dartford, Aldi Dartford, Lidl Dartford, and Sainsbury's Crayford.
- Regular contributions from local churches, community groups, individuals, and businesses.

Recognising the impact of the rising cost of living on individual donations, we have actively sought to expand our partnerships with businesses, including Barclays Bank, Coniston, The Lift Company, S-Express Logistics, Texel Devs Ltd, Ward and Partners, The London Tea Company, HeartFM, KMFM, RSPCA, and Lang O'Rourke, among others which has been successful in maintaining our donations.

We also received significant additional donations during Harvest and Christmas from schools, churches, and other organisations.

Client Eligibility and Numbers

Clients are required to provide proof of identity, Dartford residency, and receipt of benefits to access our services. This year, we saw an average of 130 clients each week, including those struggling to pay bills despite not being on benefits, reflecting the broader impact of the cost-of-living crisis.

Due to the ongoing cost-of-living crisis and other global factors, as mentioned before, our services have extended to those who are not on benefits but are still financially struggling, this has been done on a referral and/or case by case basis.

Distribution and Future Projections

Approximately 4,500 food parcels were distributed this year, an increase to last year's numbers. While we have seen new clients due to the ongoing crisis, some have successfully transitioned out of needing our services as they moved into full or part-time employment.

Looking forward, our goal is to reduce the number of clients reliant on our services by reassessing individual needs, providing additional assistance, and pointing clients toward further support, ultimately helping them become self-sufficient.

Acknowledgments

The trustees express deep gratitude for the hard work and dedication of our volunteers, the generous support from Dartford Borough Council, and contributions from local businesses.

DARTFORD CHURCHES HOMELESS PROJECT - Report to end of 2023

Dartford Churches Winter Shelter first opened in 2014 and is a project aimed at helping homeless adults from Dartford to stay warm and safe during the cold winter nights, and to assist them with finding somewhere more permanent to live.

During the pandemic, the previous style of operation of the shelter, using 7 churches with dormitory-style accommodation for three months of the year, continued to be prohibited by government on the grounds of public health safety.

The Project Worker continued to work with the Housing Team at Dartford Borough Council and with other organisations to prevent rough sleeping in Dartford by providing support as well as accommodation in guest houses in Dartford and Gravesend.

Additionally, the Shelter aimed to act as a bridge leading to more permanent accommodation for guests, by providing them with some stability before they moved into longer term accommodation through the active support of Dartford Borough Council (DBC) Housing Team, Porchlight and other agencies, to which guests were referred following arrival at the shelter. The shelter also served as a hub which guests used to access key statutory services, such as health care and welfare benefits.

The project was managed by the (voluntary) Project Administrator.

The project continues to employ a Project Worker, working 30 hours per week.

Because this employment started before the project became part of the New Avenues CIO, Christ Church Dartford continues to manage payroll, tax, national insurance and pension payments on behalf of the project. All costs, however, are provided from the New Avenues bank account and the employment has no financial impact on Christ Church and does not therefore feature in their financial returns.

The Project Worker again made a huge difference to the work with the guests, helping with setting up bank accounts, attending meetings and other activities.

This year we have again seen many of the same faces returning from previous years to ask for assistance from the Project and we are aware that it is a slow process for some of our clients to reach a point where they are ready to move forward away from rough sleeping. But we can also celebrate successes where clients we have known, sometimes for many years, have successfully taken the first steps into unsupported living.

The Project Worker has been involved in the weekly late evening / early morning outreach visits, which usually find rough sleepers needing assistance.

Once again, the project received grants from Dartford Borough Council. This year we were given £31,864 which covered the majority of the projects running costs, including the salary costs for our Project Worker. Additional expenses, used to support the clients in their accommodation etc, came from donations from local churches, individuals and organisations.

Looking forward, it seems unlikely that we will be able (or wish) to return to the previous style of shelter and we will continue to work throughout the year, rather than just over the winter months.

It therefore seems appropriate to rename the project from the Dartford Churches Winter Shelter to the Dartford Churches Homeless Project (although some of the email and web addresses will still reflect the old name.)

We are looking into options as to how we may work most effectively with Dartford Borough Council and other service providers, especially Porchlight, for whose support we are very grateful.




New Avenues			1160597	CC16a
Receipts and payments accounts				
For the period from	01/01/23	To	31/12/23	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Personal Donations	790	-	-	790	7,370
Group / Church Donations	500	-	-	500	4,657
Grant / Corporate Donations	32,387	-	-	32,387	31,400
Foodbank personal donations	3,330	-	-	3,330	-
Foodbank Group / Church Donations	18,455	-	-	18,455	-
Foodbank Grant / Corporate Donations	5,862	11,000	-	5,862	-
<i>Sub total</i> (Gross income for AR)	61,325	11,000	-	72,325	43,427
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
Total receipts	61,325	11,000	-	72,325	43,427
A3 Payments					
Salary/NI	22,282	-	-		22,225
Food / supplies for venues	1,088	-	-		1,467
Hotels / Travel	3,523	-	-		2,878
Other	12,480	-	-		5,612
Food Bank	9,849	11,000	-		7,537
<i>Sub total</i>	49,223	11,000	-	60,223	39,719
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
Total payments	49,223	11,000	-	60,223	39,719
<i>Net of receipts/(payments)</i>	12,102	-	-	12,102	3,708
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	6,967	-	-	6,967	3,259
<i>Cash funds this year end</i>	19,069	-	-	19,069	6,967

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowmen t funds to nearest £
B1 Cash funds	Bank balance @ 31/12/22	-13,963	40,300	-
	Soldo balance @ 21/12/2022	1,263	-	-
	Total Balance 31/12/2022	-12,700	40,300	-
	Bank balance @ 31/12/23	-1,259	40,300	-
	Soldo balance @ 21/12/2023 (included in above total)	661	-	-
	Total Balance 31/12/2023	-598	40,300	-
	Total cash funds (agree balances with receipts and payments account(s))	-598	40,300	-
		OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowmen t funds to nearest £
B2 Other monetary assets	Details	-	-	-
B3 Investment assets	Details	-	-	-
B4 Assets retained for the charity's own use	Details	-	-	-
B5 Liabilities	Details	-	-	-
Signed by one trustee on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M D Smith	23/08/2024	



The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Yes	Over £25k but less than £250k
Checked an audit is not required for any other reason	Yes	Gross assets less than £3.26m & gross rev less than £250k
Confirmed the charity is eligible for independent examination	Yes	See above
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes	Income shown as £72.3k. Checked 4 grants to entries on the bank statement Note 1
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	Yes	No subs
If a charitable company checked that the audit exemption statement has been made	Yes	Not required as charity is not a company
If applicable, rechecked the threshold calculation during the examination		n/a
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies		n/a
If applicable, informed the trustees that the charity is not eligible for an independent examination		n/a
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company		Income = £72.3k. Not a company
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes	Cash business & not a charitable company. No accruals accounting
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts		n/a
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence		none
Confirmed as having no day to day involvement in the administration of the charity		confirmed
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met		n/a

Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent		none
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body		Yes. ICAEW member 8101504
If applicable, informed the trustees that you are not eligible to carry out the independent examination		n/a
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)		Yes
Evidence of appointment on file		Yes – via email
If issued, letter of engagement signed by the trustees on file		n/a
Documentation of steps required by Direction 1 are all done		Yes
Documentation that steps required by Direction 2 are all done		Yes
Analytical review documented		Yes
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report		Note 2 – expense claims
Verification and vouching procedures undertaken and any checks made are on file		Yes
Copy of approved accounts on file		Yes
Copy of trustees' annual report on file		Not required; cash accounting
Copies of information relied upon as part of the examination are on file		Yes
If applicable, copies of written assurances given		n/a
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file		Note 9 - recommendation
Recorded any matters of material significance about which a report must be made direct to the Commission		n/a
Recorded whether to exercise discretion and report on relevant matters direct to the Commission		n/a
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems		Yes. Discussed at length with Treasurer
Planned specific examination procedures appropriate to the circumstances of the charity		done
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	Yes	Raised issue of retaining too much cash – see recommendation in note 8
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern		n/a
Noted any implications for the examiner's report and for separate reporting to the Commission		n/a

The Directions and documentation	Working paper reference
Direction 5: Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	See notes 5, 7 & 8 below
Asked the trustees about how they ensure the accounting records are complete	See notes 5, 7 & 8 below
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	No
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Summary statement to be submitted agrees to underlying records
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	2 grants have been deemed restricted from DBC & Amazon to total value of £11K.
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	None required
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	n/a
Considered whether there are any implications for the examiner's report and reporting to the Commission	n/a
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	n/a
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	n/a
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	n/a
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a

The Directions and documentation	Working paper reference
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	n/a
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	n/a
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	n/a
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Simple cash accounting; no additional accounts required
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	n/a
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	See notes. No issues for further investigation
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Done. See notes
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	No issues arisen
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	n/a
Compared the trustees' annual report with the accounts for any material inconsistency	None noted
Noted any implications for the examiner's report and for separate reporting to the Commission	None noted

The Directions and documentation	Working paper reference
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray
Reported matters of material significance direct to the Commission	None
Exercised discretion and reported relevant matters direct to the Commission	n/a

Record of Specific Work Undertaken by the Independent Examiner:

1. Four of the larger grants received were checked against the bank statements as follows:
 - a) Dartford BC grant - £10,000 (funding for Steve Ives salary)
 - b) Amazon £2,000
 - c) Dartford Council Foodbank - £9,000
 - d) Dartford Borough Council £21,864 – to house people in temporary accommodation

2. One paid employee (Steve Ives) liaises with guests, books accommodation, incurs expenses such as accommodation, taxis, phone top-ups for guests, cash advances, some food items, medicines. Steve submits expense claims which are reviewed, authorised and paid by Michael Smith (MS), Administrator and Chair.
 3 expense claims have been reviewed, checking the claim to payment made through the bank account:
 - £2,229.54 8 December – evidence of review and seen on bank statement
 - £2,456.18 11 November – expense claim seen and payment seen on bank statement
 - £1,889.64 9 October - evidence of review and seen on bank statement
 The value of expenses claimed and regularity of making claims has changed since 2023. This has been discussed with the Treasurer and is referenced in recommendations to Trustees. Furthermore, there were no receipts attached to expense claims for Examiner review. These are a critical part of the books and records of the charity and as such should be available. Evidence of review and approval by the Chair/Administrator was also unavailable for review.

3. New Avenue pays SI's net salary; PAYE is dealt with by Christ Church; a monthly transfer of ~£430 is made which is the NI contribution. Salary is paid via BACS; approx. £1,430 pm, reviewed items on bank statement.

4. Food bank expenses (food and maintenance) amounted to £22,330 via bank account and Soldo prepayment card. 3 expense claims and associated receipts were reviewed:

- **£329.05** – thank you meal for foodbank volunteers invoice reviewed; payment seen on bank statement
 - **£468.63** – in respect of insurance premium; amount seen on broker (Towergate) schedule and payment seen on bank statement
 - **£224.64** – foodbank staff training – invoice reviewed and agrees to payment on bank statement
5. Accounting records were discussed in detail with the Treasurer, who is completely independent from the day-to-day operations of the charity. Internal controls were discussed – e.g. Administrator checks all expense claims. We discussed risks to the charity, particularly:
- Misappropriation of cash
 - Not spending cash reserves (reputational risk and impact on funding)
6. Accounting Records: Spreadsheet records are kept listing all income and expenditure which is checked off to cash movements in bank a/c and Soldo statements. Costs are then allocated to different expense types – and to ensure that restricted funding grants are spent correctly. For example, £11k from DBC and Amazon must be spent in the food bank.
7. A sample of 5 bank statements in the period were reviewed for unusual cash movements – none noted. The opening and closing balances per the income and expenditure analysis agree to those per the bank statements. Opening and closing balances on the Soldo account were also reviewed and agreed to those per the I&E working papers.
8. Recommendations:
- The Treasurer to submit the 2023 annual return to the Charities Commission as a true and accurate reflection of the underlying accounting records
 - The Treasurer to share this Examiner’s checklist/report with fellow trustees and to invite questions and comments
 - In respect of cash held at Dec 23 of £39,702, it should be formally noted (Trustees minutes or attaching to the accounts) that this is expected to support the establishment of a new foodbank in late 2024. The Chair has also advised (via email to the Treasurer on 19 July), that cash balances are openly discussed and understood by the Trustees and that they do not perceive there to be any reputational risk of sitting on significant unspent grants and donations.
 - Expense claims: It was noted that in 2023, £9704 of expense claims were made by S Ives compared with £7043 in 2022; the Chair and Trustees are invited to note this increase and consider whether it is commensurate with an increase in support activity during the year. Additionally, there were 8 expense claims made in 2023, vs 15 in 2022 and the Trustees should further consider whether such significant sums of money owing to an employee is acceptable or good practice. Given the recent resignation of S Ives, now would be a good time to review the procedures around expenses and reimbursement

Examined by Nikki Gray (ICAEW 8101504)
19 August 2024

NEW AVENUES

England & Wales - Charity number 1160597

Accounts

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NEW AVENUES

Annual Report and Statement of Accounts for the Year Ended 31st December 2022

Charitable Incorporated Organisation

Charity Number 1160597



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Legal and Administrative Information

Start of Financial Year: 1st January 2022

End of Financial Year: 31st December 2022

Trustees at 31st December 2022, and who served during the year:

Mr Alistair Gregory	(Appointed 21 st August 2018)
Mr Michael Smith	(Appointed 21 st August 2018)
Rev Dr Bart Woodhouse	(Appointed 10 th October 2020)
Mr Stephen Brindley	(Appointed 9 th November 2021)
Mr Quinton Handscomb	(Appointed 5 th February 2022)

Governing Document:

CIO - Foundation Registered 23 February 2015

Objects:

The prevention or relief of homelessness and poverty in such parts of Dartford, Kent, south east England or the United Kingdom as the trustees from time to time may think fit, by the provision of accommodation, advice, information, support, activities, grants, food, and other items and services to individuals in need by reason of poverty, homelessness or deprivation.

Registered Address:

New Avenues,
PO Box 438,
Dartford,
DA1 9NJ

Bankers:

NatWest, Dartford Branch

Trustees Annual Report for the Year Ended 31st December 2022

The objects of the charity are set out on page 2 of this report. During 2022, these objectives were met by two projects – the Dartford Churches Homeless Project (previously known as the Dartford Churches Winter Shelter) and the Dartford Food Bank.

Organisational Structure

The charity is run by the trustees with each project being overseen by a separate management group.

The ultimate controlling party of the CIO are the trustees acting together. No one party controls the entity.

Reserves

As a policy, the trustees have considered the level of reserves that they wish to retain once the CIO is operating again, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. At present, no minimum level is required to be kept as there are no fixed costs that would be required to be met should income cease. Practically however reserves would be kept at least £1,000 to allow for cash flow timings to be adequately covered.

Financial Review

The accounts for the charity given at the end of this report completely reflect the work of the Dartford Churches Homeless project and the work of the Dartford Churches Food Bank.

As required under charities law, the accounts have been submitted for Independent Examination and no errors or areas of concern or non-compliance were noted. The Independent Examiners checklist is appended to the end of this report.

Risks and internal Controls

The trustees have currently identified no major risks within the charity. The trustees keep these under review and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining a small working balance, combined with an annual review of the controls and over key financial systems will provide sufficient resources in the case of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The charity exercises what are considered by the trustees to be adequate internal controls over all financial transactions, in proportion to the volume and size of its transactions.

The Trustees are aware that some work was undertaken on behalf of the charity by Brindley & Sons – a wholly-owned company belonging to one of the Trustees. The Trustees fully accept that this work was costed and overseen in an appropriate manner.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

2022

We have been able to continue to fulfil the objectives of the charity through the hard work of the trustees, volunteers and the ongoing financial support from the local churches and Dartford Borough Council.

The table below summarises the income for 2022.

Dartford Borough Council	£10,000	Specifically for the Homeless Project
Dartford Borough Council	£9,500	Specifically for the Food Bank
Simon Clubb	£500	Donation for the Food Bank
Grand Lodge	£500	Donation for the Food Bank
Bluewater	£500	Donation for the Food Bank
Jessop Group	£100	Donation for the Food Bank
Texcel Developments	£4,500	Donation for the Food Bank
Other group & corporate donations	£5,800	
Church donations	£4,657	
Individual donations	£7,370	
Total	£43,427	

In order to enable online payments, a Soldo Expenses Bank Account was established, with cards issued for use by the Food Bank and the Homeless Project. As at 31st December 2022, the account had an unspent balance of £1,262.91.

Approved by the Trustees on 3rd October 2023

Signed on their behalf by



Print Name: Michael Smith

DARTFORD FOOD BANK - Report to end of 2022

Early in 2022, the Food Bank moved from its outside premises at Lowfield street into a more usable building at Spital Street Methodist Church, Dartford.

The Church allowed Dartford Food Bank to use the basement in addition to the main church hall and they allowed Bellway to renovate the basement for us to be able to store our tinned products and donations there.

An investment was made by Bellway to renovate the basement including plaster boarding, lighting and electrics. They also built some shop cupboards in the main church to act as a stock shelf, for customers to browse items.

We are now able to have an area for the clients to sit and have a hot drink and snacks, whilst coming into the building and waiting to be served their items.

This has also proven beneficial as we can now sit with the clients and understand their current needs.

It has also proven to be beneficial for us to work alongside other organisations including:

- The salvation Army
- Mind
- Porchlight
- NHS
- Local church ministers

This has then given our clients the ability to source extra help and support there and then, whilst visiting the Food Bank for food items.

Whilst this venue works it has proven very difficult to cater to the current increased demands of Food Bank since being there this year. Discussions are under way to find an alternative, more suitable, larger venue and it is hoped that the Food Bank will be able to relocate close by in the near future.

The Food Bank continues to be managed and operated entirely by a team of volunteers from the local churches, under the leadership and management of Sue Waterman, assisted by Sue and John Swaffer, Sarah and Steve Brindley and many others.

The Food Bank is currently open Tuesday mornings between the hours of 10-12 noon and is available to anyone receiving any form of benefits.

In 2022 due to the cost-of-living crisis and war in Ukraine we had to open the doors to more people who fall just short of the benefit system and who are currently working, but are having to choose between putting the heating on or feeding their family.

The Food is provided from a range of sources.

The following supermarkets have trolleys or boxes placed permanently in the store where items can be donated, and these are collected weekly/fortnightly by members of the team:

- Sainsbury's Dartford
- The Co-op Dartford
- Aldi Dartford
- Lidle Dartford
- Sainsbury's Crayford

We receive regular donations from local churches, community groups and individuals, as well as some large enterprise company like Tate & Lyle, who supply us with our bags of sugar.

We have had extra support this year from many businesses including;

- Barclays bank
- Coniston
- Bellway
- The lift Company
- S-Express logistics
- Texel Devs Ltd
- Ward and Partners

Around Harvest and Christmas, we received significant additional donations from schools, churches, and other groups, as well as increased in-store donations at the supermarkets.

This year we received a large harvest donation from Dartford Grammar School for Girls and the Leigh Academy Trust.

These types of specific giving times each year are greatly received, and we are dependent on these for boosting our stock levels to help get us through quieter months. This year was very fruitful and topped up our shelves immensely for the need.

The Food Bank use has increased again and now sees up to 100+ clients on average, each Tuesday in the space of two hours and, at its peak, was hitting just over 111 before Christmas.

Clients using the Food Bank are asked for proof of identity, and they must provide proof that they live in Dartford and proof of receipt of benefits (which can be Child Benefit), to demonstrate their eligibility.

In total, with the help of the government energy support to households this year we have provided around 3,800 food parcels, which was similar to last year. However, we estimate that to increase to over 4,800 next year with the current climate, loss of government support and changes to fuel and living costs.

The trustees are indebted to the hard work and dedication of the volunteers and the generosity of Dartford Borough Council.

DARTFORD CHURCHES HOMELESS PROJECT - Report to end of 2022

Dartford Churches Winter Shelter first opened in 2014 and is a project aimed at helping homeless adults from Dartford to stay warm and safe during the cold winter nights, and to assist them with finding somewhere more permanent to live.

During the pandemic, the previous style of operation of the shelter, using 7 churches with dormitory-style accommodation for three months of the year, continued to be prohibited by government on the grounds of public health safety.

The Project Worker continued to work with the Housing Team at Dartford Borough Council and with other organisations to prevent rough sleeping in Dartford by providing support as well as accommodation in guest houses in Dartford and Gravesend.

Additionally, the Shelter aimed to act as a bridge leading to more permanent accommodation for guests, by providing them with some stability before they moved into longer term accommodation through the active support of Dartford Borough Council (DBC) Housing Team, Porchlight and other agencies, to which guests were referred following arrival at the shelter. The shelter also served as a hub which guests used to access key statutory services, such as health care and welfare benefits.

The project was managed by the (voluntary) Project Administrator.

The project continues to employ a Project Worker, working 30 hours per week.

Because this employment started before the project became part of the New Avenues CIO, Christ Church Dartford continues to manage payroll, tax, national insurance and pension payments on behalf of the project. All costs, however, are provided from the New Avenues bank account and the employment has no financial impact on Christ Church and does not therefore feature in their financial returns.

The Project Worker again made a huge difference to the work with the guests, helping with setting up bank accounts, attending meetings and other activities.

This year we have again seen many of the same faces returning from previous years to ask for assistance from the Project and we are aware that it is a slow process for some of our clients to reach a point where they are ready to move forward away from rough sleeping. But we can also celebrate successes where clients we have known, sometimes for many years, have successfully taken the first steps into unsupported living.

Once again, the project received a grant from Dartford Borough Council. This year we were given £10,000 which covered the majority of the projects running costs.

Additional expenses, used to support the clients in their accommodation etc, came from donations from local churches, individuals and organisations.

Looking forward, it seems unlikely that we will be able (or wish) to return to the previous style of shelter and we will continue to work throughout the year, rather than just over the winter months.

It therefore seems appropriate to rename the project from the Dartford Churches Winter Shelter to the Dartford Churches Homeless Project (although some of the email and web addresses will still reflect the old name.)




Receipts and payments accounts

For the period from	01/01/22	To	31/12/22
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Personal Donations	3,150	4,220	-	7,370	1,120
Group / Church Donations	1,050	3,607	-	4,657	4,163
Grant / Corporate Donations	25,600	5,800	-	31,400	23,851
Food Bank	-	-	-	-	-
Miscellaneous	-	1,600	-	-	1,600
Sub total (Gross income for AR)	29,800	13,627	-	43,427	30,733
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	29,800	13,627	-	43,427	30,733
A3 Payments					
Salary/NI	22,225	-	-	22,225	20,141
Food / supplies for venues	1,467	-	-	1,467	603
Hotels / Travel	2,878	-	-	2,878	3,305
Other	5,612	-	-	5,612	3,138
Food Bank	-	7,537	-	7,537	287
Soldo unspent	1,263	-	-	1,263	-
Sub total	33,445	7,537	-	40,982	27,475
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	33,445	7,537	-	40,982	27,475
Net of receipts/(payments)	-3,645	6090	-	2,445	3,258
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-8,735	11,994	-	3,259	20,634
Cash funds this year end	-12,380	18,084	-	5,704	23,892

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balance @ 31/12/22	-3,963	30,300	-
		-	-	-
	Total cash funds	-10,236	37,837	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details	-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	Details	-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Details	-	-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Details	-	-	-
Signed by one trustee on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M D Smith	29/09/2023	



The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Yes	Over £25k but less than £250k
Checked an audit is not required for any other reason	Yes	Gross assets less than £3.26m & gross rev less than £250k
Confirmed the charity is eligible for independent examination	Yes	See above
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes	Income shown as £43.4k. Checked 3 grants to entries on the bank statement
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	Yes	No subs
If a charitable company checked that the audit exemption statement has been made	Yes	Not required as charity is not a company
If applicable, rechecked the threshold calculation during the examination		n/a
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies		n/a
If applicable, informed the trustees that the charity is not eligible for an independent examination		n/a
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company		Income = £43.4k. Not a company
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes	Cash business & not a charitable company. No accruals accounting
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts		n/a
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence		none
Confirmed as having no day to day involvement in the administration of the charity		confirmed
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met		n/a

Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent		none
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body		Yes. ICAEW member 8101504
If applicable, informed the trustees that you are not eligible to carry out the independent examination		n/a
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)		Yes
Evidence of appointment on file		Yes – via email
If issued, letter of engagement signed by the trustees on file		n/a
Documentation of steps required by Direction 1 are all done		Yes
Documentation that steps required by Direction 2 are all done		Yes
Analytical review documented		Yes
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report		n/a
Verification and vouching procedures undertaken and any checks made are on file		Yes
Copy of approved accounts on file		Yes
Copy of trustees' annual report on file		Not required; cash accounting
Copies of information relied upon as part of the examination are on file		Yes
If applicable, copies of written assurances given		n/a
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file		Note 9 - recommendation
Recorded any matters of material significance about which a report must be made direct to the Commission		n/a
Recorded whether to exercise discretion and report on relevant matters direct to the Commission		n/a
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems		Yes. Discussed at length with Treasurer
Planned specific examination procedures appropriate to the circumstances of the charity		done
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	Yes	Raised issue of retaining too much cash – which appears to be continuing
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern		n/a
Noted any implications for the examiner's report and for separate reporting to the Commission		n/a

The Directions and documentation	Working paper reference
Direction 5: Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	See notes 5, 7 & 8 below
Asked the trustees about how they ensure the accounting records are complete	See notes 5, 7 & 8 below
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	No
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Summary statement to be submitted agrees to underlying records
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	3 grants have been deemed restricted. Treasurer will clarify treatment of other donations
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	None required
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	n/a
Considered whether there are any implications for the examiner's report and reporting to the Commission	n/a
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	n/a
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	n/a
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	n/a
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a

The Directions and documentation	Working paper reference
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	n/a
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	n/a
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	n/a
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Simple cash accounting; no additional accounts required
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	n/a
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	See notes. No issues for further investigation
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Done. See notes
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	No issues arisen
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	n/a
Compared the trustees' annual report with the accounts for any material inconsistency	None noted
Noted any implications for the examiner's report and for separate reporting to the Commission	None noted

The Directions and documentation	Working paper reference
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray
Reported matters of material significance direct to the Commission	None
Exercised discretion and reported relevant matters direct to the Commission	n/a

Record of Specific Work Undertaken by the Independent Examiner:

1. Three of the larger grants received were checked against the bank statements as follows:
 - a) Dartford BC grant - £10,000 (funding for Steve Ives salary)
 - b) Texcel Devs Ltd - £2,500
 - c) Dartford Council Foodbank - £9,500

2. 1 paid employee (Steve Ives) liaises with guests, books accommodation, incurs expenses such as accommodation, taxis, phone top-ups for guests, cash advances, some food items, medicines. Steve submits expense claims which are reviewed, authorised and paid by Michael Smith (MS), Administrator and Chair.
4 expense claims have been reviewed, checking the claim to payment made through the bank account:
 - £995.10 20th September – evidence of review and seen on bank statement
 - £448.88 5th August – expense claim seen and payment seen on bank statement
 - £770.39 24th August - evidence of review and seen on bank statement

3. New Avenue pays SI's net salary; PAYE is dealt with by Christ Church; a monthly transfer of ~£367 is made which is the NI contribution. Salary is paid via BACS; approx. £1,430 pm, reviewed items on bank statement.

4. Food bank expenses (food and maintenance) amounted to £3770 via bank account and additional £3837 via Soldo - £7537. 3 expense claims and associated receipts were reviewed:
 - **£220.93** 26th September – invoice reviewed; payment seen on bank statement
 - **£914.22** 3rd October – invoice reviewed; invoice was incomplete and did not agree to total claimed; recommend that MS ensures all receipts agree to the totals claimed
 - **£808.89** 7th January – invoice for redecoration of food bank – and agrees to bank statement

5. Accounting records were discussed in detail with the Treasurer, who is completely independent from the day-to-day operations of the charity. Internal controls were discussed – e.g. Administrator checks all expense claims. We discussed risks to the charity, particularly:
 - Misappropriation of cash
 - Not spending cash reserves (reputational risk and impact on funding)

6. A sample of 5 bank statements in the period were reviewed for unusual cash movements – none noted. The opening and closing balances per the income and expenditure analysis agree to those per the bank statements
7. Accounting Records: Spreadsheet records are kept listing all income and expenditure which is checked off to cash movements in bank a/c. Costs are then allocated to different expense types – often to ensure that restricted funding grants are spent correctly. For example, the Food Bank grant must be spent on provision of food.
8. In Aug 2022, the charity introduced the use of a Soldo prepaid expense card for food bank expenses, payment of EDF energy bills and mobile phone costs, to provide greater control and reduce admin burden. It was agreed that the cash of £1263 held on the card at the year end be included in the yr end cash balances
9. Recommendations:
 - The Treasurer to submit the 2022 annual return to the Charities Commission as a true and accurate reflection of the underlying accounting records
 - The Treasurer to share this Examiner’s checklist/report with fellow trustees and to invite questions and comments
 - The Treasurer to discuss with fellow trustees how the charity plans to spend excess funds; y/e cash of £27,600 (cash balance end May understood to be >£40k); reputational damage is a potential risk if the charity is sitting on significant unspent grants and donations
 - The Treasurer to agree with MS which income is truly restricted (as this currently creates a bit of confusion and potentially unnecessary complexity in the I&E statements)
 - The Treasurer to discuss additional controls with MS:
 - i. MS to ensure all receipts agree to total expenses claimed
 - ii. Consider if/how Soldo expenses are reviewed to ensure they relate to appropriate food bank/shelter expenditure (Treasurer had no evidence of receipts supporting Soldo expenditure); consider setting a threshold for when a more detailed review is undertaken – e.g. £250?

Examined by Nikki Gray (ICAEW 8101504)
24 July 2023

NEW AVENUES

England & Wales - Charity number 1160597

Accounts



NEW AVENUES

Annual Report and Statement of Accounts for the Year Ended 31st December 2021

Charitable Incorporated Organisation

Charity Number 1160597



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Legal and Administrative Information

Start of Financial Year: 1st January 2021

End of Financial Year: 31st December 2021

Trustees at 31st December 2021, and who served during the year:

Mr John Atkins	(Appointed 21 st August 2018, resigned 9 th November 2021)
Mr Alistair Gregory	(Appointed 21 st August 2018)
Mr Michael Smith	(Appointed 21 st August 2018)
Rev Dr Bart Woodhouse	(Appointed 10 th October 2020)
Mr Stephen Brindley	(Appointed 9 th November 2021)

Governing Document:

CIO - Foundation Registered 23 February 2015

Objects:

The prevention or relief of homelessness and poverty in such parts of Dartford, Kent, south east England or the United Kingdom as the trustees from time to time may think fit, by the provision of accommodation, advice, information, support, activities, grants, food, and other items and services to individuals in need by reason of poverty, homelessness or deprivation.

Registered Address:

New Avenues,
PO Box 438,
Dartford,
DA1 9NJ

Bankers:

NatWest, Dartford Branch

Trustees Annual Report for the Year Ended 31st December 2021

The objects of the charity are set out on page 2 of this report. During 2021, these objectives were met by two projects – the Dartford Churches Winter Shelter and the Dartford Food Bank.

Organisational Structure

The charity is run by the trustees with each project being overseen by a separate management group.

The ultimate controlling party of the CIO are the trustees acting together. No one party controls the entity.

Reserves

As a policy, the trustees have considered the level of reserves that they wish to retain once the CIO is operating again, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. At present, no minimum level is required to be kept as there are no fixed costs that would be required to be met should income cease. Practically however reserves would be kept at least £1,000 to allow for cash flow timings to be adequately covered.

Financial Review

During 2021 the Food Bank operated with 2 bank accounts. One was a dedicated account set up and managed by RCCG City of David (who host the Food Bank.) The finances of that account are not under the direct control of the Food Bank project and are therefore not included in this New Avenues submission. The second account is incorporated into the new Avenues account and is reported within this document.

The Trustees recognise that this is not an entirely satisfactory situation and are in ongoing discussions with the leaders of RCCG City of David to resolve this situation.

The accounts for the charity given at the end of this report therefore completely reflect the work of the Dartford Churches Winter Shelter project and partially reflect the work of the Dartford Churches Food Bank.

As required under charities law, the accounts have been submitted for Independent Examination and no errors or areas on concern or non-compliance were noted. The Independent Examiners checklist is appended to the end of this report.

Risks and internal Controls

The trustees have currently identified no major risks within the charity. The trustees keep these under review and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining a small working balance, combined with an annual review of the controls and over key financial systems will provide sufficient resources in the case of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The charity exercises what are considered by the trustees to be adequate internal controls over all financial transactions, in proportion to the volume and size of its transactions.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

2021

This year proved to be a challenge for New Avenues, as it did for the rest of the world.

Plans which were set up for the start of the year had to be rapidly amended as the UK moved into the first pandemic lockdown at the end of March.

We have been able to continue to fulfil the objectives of the charity through the hard work of the trustees, volunteers and the ongoing financial support from the local churches and Dartford Borough Council.

The table below summarises the income for 2021.

Dartford Borough Council	£12,800	Specifically for the Winter Shelter
Dartford Borough Council	£4,700	Specifically for the Food Bank
Asda Foundation	£500	Bringing Communities Back Together
Oddfellows	£1,000	Donation
Curry & Stein	£200	Donation for Food Bank
Bellway Homes	£250	Donation for Food Bank
OTP Consulting	£250	Donation for Food Bank
Dartford Rotary Club	£750	Donation for Food Bank
Sainsburys	£3,430	Donation for Food Bank
<i>Church donations</i>	£3,332	
<i>Individual donations</i>	£3,520	
Total	£30,733	

Approved by the Trustees on 6th September 2022

Signed on their behalf by



Print Name: Michael Smith

DARTFORD FOOD BANK - Report to end of 2021

The Food Bank has now been operating for five years from RCCG City of David on Lowfield Street.

Although in many ways this location is not suitable for the Food Bank it has enabled it to continue to operate throughout the pandemic and lockdowns.

Discussions are under way to find an alternative, more suitable, venue and it is hoped that the Food Bank will be able to relocate early in 2022.

The Food Bank continues to be managed and operated entirely by a team of volunteers, under the leadership and management of Sue Waterman, assisted by Sue and John Swaffer, Sarah and Steve Brindley and many others.

The Foodbank is currently open Tuesday mornings between the hours of 10-12 noon and is available to anyone receiving any form of benefits.

The Food is provided from a range of sources.

The following supermarkets have trolleys or boxes placed permanently in the store where items can be donated, and these are collected weekly/fortnightly by members of the team:

- Sainsbury's Dartford
- Asda Greenhithe
- The Co-op Dartford
- Sainsbury's Crayford

We receive regular donations from local churches, community groups and individuals, as well as some new businesses like Tate & Lyle, who now supply us with our bags of sugar.

Around Harvest and Christmas, we receive significant additional donations from schools, churches, and other groups, as well as increased in-store donations at the supermarkets.

This year we received a truckload of cereal and also two minibuses full of bagged food items from a girl's grammar school.

These types of specific giving times each year are greatly received and we are dependent on these for boosting our stock levels to help get us through quieter months.

The Food Bank use has increased and now sees up to 80+ clients on average, each Tuesday in the space of two hours and, at its peak, was hitting just over 100 before Christmas.

Clients using the Food Bank are asked for proof of identity and proof of receipt of benefits, to demonstrate their eligibility.

In total, we have provided over 3,800 food parcels this year to the community of Dartford and would estimate that to increase to over 4,800 next year with the current climate and changes to fuel and living costs.

The trustees are indebted to the hard work and dedication of the volunteers and the generosity of Dartford Borough Council.

DARTFORD CHURCHES WINTER SHELTER PROJECT - Report to end of 2021

Dartford Churches Winter Shelter first opened in 2014 and is a project aimed at helping homeless adults from Dartford to stay warm and safe during the cold winter nights, and to assist them with finding somewhere more permanent to live.

During the pandemic, the previous style of operation of the shelter, using 7 churches with dormitory-style accommodation, continued to be prohibited by government, for health reasons.

The Project Worker continued to work with the Housing Team at Dartford Borough Council and with other organisations to prevent rough sleeping in Dartford by providing support as well as accommodation in guest houses in Dartford and Gravesend.

Additionally, the Shelter aimed to act as a bridge leading to more permanent accommodation for guests, by providing them with some stability before they moved into longer term accommodation through the active support of Dartford Borough Council (DBC) Housing Team, Porchlight and other agencies, to which guests were referred following arrival at the shelter. The shelter also served as a hub which guests used to access key statutory services, such as health care and welfare benefits.

The project was managed by the (voluntary) Project Administrator.

The project continues to employ a Project Worker, working 30 hours per week.

Because this employment started before the project became part of the New Avenues CIO, Christ Church Dartford continues to manage payroll, tax, national insurance and pension payments on behalf of the project. All costs, however, are provided from the shelter bank account and the employment had no financial impact on Christ Church and does not therefore feature in their financial returns.

The Project Worker again made a huge difference to the work with the guests, helping with setting up bank accounts, attending meetings and other activities.

Once again, the project received a grant from Dartford Borough Council. This year we were given £12,800 which covered the majority of the projects running costs.

Additional expenses, used to support the clients in their accommodation etc, came from donations from local churches, individuals and organisations.

Looking forward, it seems unlikely that we will be able (or wish) to return to the previous style of shelter and we will continue to work throughout the year, rather than just over the winter months.

It therefore seems appropriate to rename the project from the Dartford Churches Winter Shelter to the Dartford Churches Homeless Project (although some of the email and web addresses will still reflect the old name.)



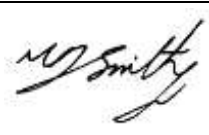
Receipts and payments accounts

For the period from	01/01/21	To	31/12/21
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Personal Donations	320	800	-	1,120	1,409
Group / Church Donations	3,663	500	-	4,163	9,450
Grant / Corporate Donations	14,470	9,381	-	23,851	30,375
Food Bank	-	-	-	-	8,760
Miscellaneous	-	1,600	-	1,600	760
Sub total (Gross income for AR)	18,453	12,281	-	30,733	50,664
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	18,453	12,281	-	30,733	50,664
A3 Payments					
Salary/NI	20,141	-	-	20,141	35,970
Food / supplies for venues	603	-	-	603	3,171
Hotels / Travel	3,305	-	-	3,305	9,753
Other	3,138	-	-	3,138	5,360
Food Bank	-	287	-	287	7,500
Sub total	27,188	287	-	27,475	61,754
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	27,188	287	-	27,475	61,754
Net of receipts/(payments)	-8,735	11,994	-	3,258	-11,090
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	14,017	6,616	-	20,634	31,724
Cash funds this year end	5,282	18,610	-	23,892	20,634

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balance @ 31/12/21	5,282	18,610	-
		-	-	-
	Total cash funds	5,282	18,610	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
Signed by one trustee on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M D Smith	26/08/2022	



The Directions and documentation	Working paper reference
Checked the charity audit threshold applying to the accounts to be reviewed	Over £25k but less than £250k
Checked an audit is not required for any other reason	Gross assets less than £3.26m & gross rev less than £250k
Confirmed the charity is eligible for independent examination	See above
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Income shown as £30.7k. Checked 3 grants to entries on the bank statement Notes 1 & 5
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	No subs
If a charitable company checked that the audit exemption statement has been made	Audit not required as below thresholds
If applicable, rechecked the threshold calculation during the examination	n/a
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	n/a
If applicable, informed the trustees that the charity is not eligible for an independent examination	n/a
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	Checked that income = £30.7k. Not a company
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Cash business & not a charitable company. No accruals accounting required
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	n/a
Confirmed that there are no close personal relationships with the trustees that compromise independence	none
Confirmed as having no day to day involvement in the administration of the charity	confirmed
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	n/a
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	none

The Directions and documentation	Working paper reference
Considered whether sufficiently skilled to carry out the examination and confirmed membership of a listed body	Yes. ICAEW member 8101504
If applicable, informed the trustees that you are not eligible to carry out the independent examination	n/a
Direction 3: Record your independent examination	
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	Yes
Evidence of appointment on file	Yes
If issued, letter of engagement signed by the trustees on file	n/a
Documentation of steps required by Direction 1 are all done	Yes
Documentation that steps required by Direction 2 are all done	Yes
Analytical review documented	Yes
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	n/a
Verification and vouching procedures undertaken and any checks made are on file	Yes
Copy of approved accounts on file	Yes
Copy of trustees' annual report on file	Not required; cash accounting
Copies of information relied upon as part of the examination are on file	Yes
If applicable, copies of written assurances given	n/a
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	Note 8 - recommendation
Recorded any matters of material significance about which a report must be made direct to the Commission	n/a
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	n/a
Direction 4: Plan your independent examination	
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Note 2
Planned specific examination procedures appropriate to the circumstances of the charity	done
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	n/a
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a

The Directions and documentation	Working paper reference
Direction 5: Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	See notes 3 & 6 below
Asked the trustees about how they ensure the accounting records are complete	See notes 3 & 6 below
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Summary statement to be submitted agrees to underlying records
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	Foodbank income has been deemed restricted
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	See notes
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	n/a
Considered whether there are any implications for the examiner's report and reporting to the Commission	n/a
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	n/a
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	n/a
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	n/a

The Directions and documentation	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	n/a
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	n/a
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	n/a
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Simple cash accounting; no additional accounts required
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	n/a
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	See notes. No issues for further investigation

The Directions and documentation	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Done. See notes
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	No issues arisen
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	n/a
Compared the trustees' annual report with the accounts for any material inconsistency	None noted
Noted any implications for the examiner's report and for separate reporting to the Commission	None noted
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray 21 Aug 2022
Reported matters of material significance direct to the Commission	n/a
Exercised discretion and reported relevant matters direct to the Commission	n/a

Record of Specific Work Undertaken by the Independent Examiner:

1. The larger grants received were checked against the bank statements as follows:
 - a) Dartford BC grant - £10,000
 - b) Dartford BC grant - £2,800
 - c) Dartford Council Foodbank - £4,700

1. 1 paid employee (Steve Ives) who liaises with homeless people and works at the shelters
New Avenue pays SI's net salary; PAYE is dealt with by Christ Church; a monthly transfer of ~£307 is made which is the NI contribution
During Covid, guests were in B&B accommodation paid for by the charity, who also provide living expenses
When guests attend shelters, evening meal and breakfast is provided
During 2021, donations and grants specifically for the food bank totalled £12,280

New Avenues
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No evidence of how this has been used other than some decorating and refurbishment in January (approx. £884)

2. Accounting records were discussed in detail with the Treasurer, who is completely independent from the day-to-day operations of the charity. Internal controls were discussed – e.g. Administrator checks all expense claims. We discussed risks to the charity, particularly:
 - a. Misappropriation of cash
 - b. Not spending cash reserves (reputational risk and impact on funding)
3. Review of Steve Ives invoices (checked 1 expense claim). S Ives will submit expense forms to Michael Smith (previous Treasurer, now overall administrator) with supporting receipts attached.
 - £465.73 – reviewed expense claim and seen in bank a/c
1. All bank statements in the period were reviewed for unusual cash movements – none noted. The opening and closing balances per the income and expenditure analysis agree to those per the bank statements
2. Accounting Records: Spreadsheet records kept listing all income and expenditure which is checked off to cash movements in bank a/c. Costs are then allocated to different expense types – often to ensure that restricted funding grants are spent correctly. For example, the Food Bank grant must be spent on provision of food. Michael Smith will ensure that expense claims are valid and supported with receipts.
3. The charity holds grants and donations received for use solely by the foodbank – and have deemed these to be restrictive in nature. In 2021, foodbank income amounted to £12,280
4. Recommendations:
 - a. The Treasurer to submit the annual return to the Charities Commission as a true and accurate reflection of the underlying accounting records
 - b. The Treasurer to share this Examiner's checklist/report with fellow trustees and to invite questions and comments
 - c. The Treasurer to explore how the charity plans to spend excess funds, with a particular focus on the food bank grant

Examined by Nikki Gray (ICAEW 8101504)
21 August 2022

NEW AVENUES

England & Wales - Charity number 1160597

Accounts

New Avenues
CIO 1160597

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NEW AVENUES

Annual Report and Statement of Accounts for the Year Ended 31st December 2020

Charitable Incorporated Organisation

Charity Number 1160597



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Report from Dartford Churches Winter Shelter	6
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Legal and Administrative Information

Start of Financial Year: 1st January 2020
End of Financial Year: 31st December 2020

Trustees at 31st December 2020, and who served during the year:

Mr John Atkins	(Appointed 21 st August 2018)
Mr Alistair Gregory	(Appointed 21 st August 2018)
Mr Michael Smith	(Appointed 21 st August 2018)
Rev Dr Bart Woodhouse	(Appointed 10 th October 2020)

Governing Document:

CIO - Foundation Registered 23 February 2015

Objects:

The prevention or relief of homelessness and poverty in such parts of Dartford, Kent, south east England or the United Kingdom as the trustees from time to time may think fit, by the provision of accommodation, advice, information, support, activities, grants, food, and other items and services to individuals in need by reason of poverty, homelessness or deprivation.

Registered Address:

Dartford Churches Winter Shelter,
PO Box438,
Dartford,
DA1 9NJ

Bankers:

NatWest, Dartford Branch

Trustees Annual Report for the Year Ended 31st December 2020

The objects of the charity are set out on page 2 of this report. During 2020, these objectives were met by two projects – the Dartford Churches Winter Shelter and the Dartford Food Bank.

Organisational Structure

The charity is run by the trustees with each project being overseen by a separate management group.

The ultimate controlling party of the CIO are the trustees acting together. No one party controls the entity.

Reserves

As a policy, the trustees have considered the level of reserves that they wish to retain once the CIO is operating again, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. At present, no minimum level is required to be kept as there are no fixed costs that would be required to be met should income cease. Practically however reserves would be kept at least £1,000 to allow for cash flow timings to be adequately covered.

Financial Review

During 2020, the Food Bank operated with 2 bank accounts. One was a dedicated account set up and managed by RCCG City of David (who host the Food Bank.) The finances of that account are not under the direct control of the Food Bank project and are therefore not included in this New Avenues submission. The second account is incorporated into the new Avenues account and is reported within this document.

The Trustees recognise that this is not an entirely satisfactory situation and are in ongoing discussions with the leaders of RCCG City of David to resolve this situation.

The accounts for the charity given at the end of this report therefore completely reflect the work of the Dartford Churches Winter Shelter project and partially reflect the work of the Dartford Churches Food Bank.

As required under charities law, the accounts have been submitted for Independent Examination and no errors or areas on concern or non-compliance were noted. The Independent Examiners checklist is appended to the end of this report.

Risks and internal Controls

The trustees have currently identified no major risks within the charity. The trustees keep these under review and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining a small working balance, combined with an annual review of the controls and over key financial systems will provide sufficient resources in the case of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The charity exercises what are considered by the trustees to be adequate internal controls over all financial transactions, in proportion to the volume and size of its transactions.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

New Avenues
CIO 1160597

2020

This year proved to be a challenge for New Avenues, as it did for the rest of the world. Plans which were set up for the start of the year had to be rapidly amended as the UK moved into the first pandemic lockdown at the end of March.

We have been able to continue to fulfil the objectives of the charity through the hard work of the trustees, volunteers and the ongoing financial support from the local churches and Dartford Borough Council.

The table below summarises the income for 2020.

Dartford Borough Council	£ 12,000	Specifically for the Winter Shelter
Dartford Borough Council	£ 7,000	Specifically for the Food Bank
MHCLG	£ 8,375	Grant awarded via DBC
MHCLG	£ 10,000	Grant applied for via Homeless Link
YMCA	£ 1,425	2019 rough sleeping campaign
Mr & Mrs Smith Trust	£ 3,000	Grant directly applied for
Skipton Building Society	£ 1,000	From their Community Giving Fund
West Kent Masons	£ 1,000	Donation
Dartford Girls Grammar School	£ 44	Donation from student fund-raising
<i>Church donations</i>	<i>£ 4,083</i>	
<i>Individual donations</i>	<i>£ 2,737</i>	
Total	£ 50,664	

Approved by the Trustees on 6th October 2021

Signed on their behalf by



Print Name: Michael Smith

DARTFORD FOOD BANK - Report to end of 2020

The Food Bank has now been operating for three years from RCCG City of David on Lowfield Street.

The Food Bank continues to be managed and operated entirely by a team of volunteers, under the leadership and management of Sue Waterman, assisted by Carole Philpot, Jane Howard, Sue and John Swaffer and many others.

Food is provided from a range of sources.

The following supermarkets have trolleys or boxes placed permanently in store where items can be donated, and these are collected weekly/fortnightly by members of the team:

- Sainsbury's Dartford
- Asda Greenhithe
- Sainsbury's Crayford

We receive regular donations from local churches, community groups and individuals, as well as some businesses. During the growing season, we have been blessed by local allotment growers donating their surplus produce.

Around Harvest and Christmas, we receive significant additional donations from schools, churches, and other groups, as well as increased in-store donations at the supermarkets.

While we are dependent on these boosted donations to get us through quieter months, we have struggled this year with the high volume of donations arriving in a short time frame, both from a lack of suitable storage/sorting space and volunteer availability to pick up donations and process them.

Where there was a shortage of specific types of items, we were able to purchase these, using funds donated for this purpose.

At the start of 2020, we continued to operate as in past years, on Tuesday mornings for those without dependent children and on Thursday mornings for families.

At the end of March, however, the system had to be changed and the Food Bank moved outside to a partially covered area in the car park associated with RCCG City of David. The Food Bank was able to continue to operate in this way on Tuesday mornings, with safe operating procedures to ensure social distancing etc.

A team of volunteers established a delivery system on Thursday mornings, to ensure that those who were not able to access the Food Bank on Tuesday mornings.

The Food Bank saw up to 70 clients each Tuesday and, at its peak, were delivering to 30 families each week.

Prior to the pandemic, clients using the Food Bank were asked for proof of identity and proof of receipt of benefits, to demonstrate their eligibility. However, once the Food Bank moved outside these requirements were largely dropped primarily to ensure that no-one was excluded from the support.

Dartford Borough Council generously supported the work of the Food Bank with a grant of £7,000. After discussions within the team, it was agreed to use this money to support families struggling who were not necessarily accessing the Food Bank.

The local primary schools were contacted and asked to tell us how many families they felt would benefit from receiving Aldi vouchers from the Food Bank. We only required the number of families from each school and no personal details were passed to us. We then provided the number of vouchers to a contact at the school, and these were then passed on as required.

In total, 262 vouchers were issued to families in 20 primary schools in the Dartford Borough. The remaining vouchers were held by the Food bank manager and distributed to clients as she deemed appropriate.

The trustees are indebted to the hard work and dedication of the volunteers and the generosity of Dartford Borough Council.

DARTFORD CHURCHES WINTER SHELTER PROJECT - Report to end of 2020

Dartford Churches Winter Shelter first opened in 2014 and is a project aimed at helping homeless adults from Dartford to stay warm and safe during the cold winter nights, and to assist them with finding somewhere more permanent to live.

The shelter offered accommodation each night and provided each guest with a hot meal, light entertainment, companionship and a warm and comfortable place to sleep. Guests were also provided with breakfast in the morning.

Places were offered on a first come first served basis to homeless male and female adults aged 18 or over.

Additionally, the Shelter aimed to act as a bridge leading to more permanent accommodation for guests, by providing them with some stability before they moved into longer term accommodation through the active support of Dartford Borough Council (DBC) Housing Team, Porchlight and other agencies, to which guests were referred following arrival at the shelter. The shelter also served as a hub which guests used to access key statutory services, such as health care and welfare benefits.

The year started with the Shelter being provided at eight church venues over seven nights from 7pm to 8am.

Sunday	NET Church
Monday	the evening meal was provided by the Salvation Army and overnight accommodation and breakfast was provided by City of David RCCG
Tuesday	Christ Church
Wednesday	Spital Street Methodist Church
Thursday	St Edmund's Church Living Well
Friday	St Vincent's RC Church Hall
Saturday	Brent Methodist Church

However, on 24th March, the decision was made that the shelter should close and the 7 guests who were using the shelter at that time were relocated into guest house accommodation, initially paid for by the project but Dartford Borough Council took over the costs at the beginning of April.

The project was managed by the (voluntary) Project Administrator with activities at each venue supervised by the church venue managers. The Administrator reported to the Shelter Steering Committee.

Following on from the experience of previous years, the Steering Group applied for a grant from The Mr & Mrs Smith and The Mount Trust to cover the cost of a paid overnight supervisor for the 3 months of the shelter operation.

The project continues to employ a Project Worker, working 30 hours per week.

Because this employment started before the project became part of the New Avenues CIO, Christ Church Dartford continues to manage payroll, tax, national insurance and pension payments on behalf of the project. All costs, however, are provided from the shelter bank account and the employment had no financial impact on Christ Church and does not therefore feature in their financial returns.

The Project Worker again made a huge difference to the work with the guests, helping with setting up bank accounts, attending meetings and other activities.

Once again, the project received a grant from Dartford Borough Council. This year we were given £12,000 which covered most the routine running costs.

During the pandemic, the Project Worker continued to work with the Housing Team at Dartford Borough Council and with other organisations to prevent rough sleeping in Dartford by providing support as well as

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accommodation in guest houses in Dartford and Gravesend. At the of 2020, four of the guests who were in the shelter in March were still in guest accommodation, paid for by Dartford Borough Council.

In addition to the general funding provided by DBC, the government Ministry of Housing, Communities and Local Government (MHCLG) made grants available to charities and to local government to support the work against homelessness. As a result of this, the project received a grant of £8,375 via DBC and a further £10,000 via a direct application to MHCLG.

Although during the pandemic the work of the project has been restricted to the Project worker and Administrator, volunteers were drawn from the various churches in Dartford and the surrounding area and many individuals from the local community to enable the shelter to operate across the seven venues. A total of over 150 people volunteered, including the Church Venue Managers, with some volunteering at more than one venue.

Volunteer activity was co-ordinated and supervised by the Venue Managers at their individual church sites. Induction training for volunteers was delivered in the weeks prior to opening and all volunteers were provided with a Volunteer Handbook. Volunteers received health and safety inductions specific to the venue on their first shift. New volunteers recruited after opening received on-site training at their venue.

The Project is run by a steering group made up of members of interested churches, without whose enthusiasm and commitment, the project would not exist.

As at 1st June 2020, the Steering Group composed of:

John Atkins	Steering Group Chairman
John Davis-Ashdown	Dartford Lions
Ed Dean	The Salvation Army
Sue Dean	The Salvation Army
Alistair Gregory	Dartford Community Church
Steve Ives	Project Worker, member of Christ church
Emmanuel Komolafe	City of David RCCG
Colin Machan	The Salvation Army
Mary Olowu	COSEC Sanctuary Of Hope
Elizabeth Harfleet	Spital St Methodist Church
Anna Pearce	Project Treasurer
Wendy Pemberton	Highfield Road Baptist Church
Peter Sansom	Venue Manager - Christ Church
Liz Segun-Kingsley	City of David RCCG
Michael Smith	Project Administrator, member of Christ church
John Wilson	Brent Methodist Church
Lorna Wilson	Brent Methodist Church
Steph Wood	Steering Group secretary, member of St Andrews URC
Bart Woodhouse	Ebbsfleet Community Church.

We cannot say thank you enough to all those who support this project both financially and with their time and enthusiasm and expertise.

We believe that we are doing the work that God has called us to do and we are making a difference to the homeless in Dartford.

Guest Statistics for the period January to March 2020

- 23 guests were registered during this period, with 18 using the shelter.
- The youngest guest was 18, the oldest was 62 and the average age was 39. (6 of the guests were over 50 years of age, which is a higher percentage than we have seen in previous years.)

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- Of the 18, one was female, and she was accommodated in a guest house rather than the church shelters.
- Of the 18, 9 were Polish, 8 were British and 1 was Romanian.
- During the 3 months, 3 guests had to be permanently banned from the shelter due to their behaviour.



CHARITY COMMISSION
FOR ENGLAND AND WALES


New Avenues		1160597	
Receipts and payments accounts			
For the period from	01/01/20	To	31/12/20

CC16a

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Personal Donations	1,409	-	-	1,409	1,050
Group / Church Donations	9,450	-	-	9,450	9,967
Grant / Corporate Donations	20,375	10,000	-	30,375	23,710
Food Bank	-	8,670	-	8,760	-
Miscellaneous	-	760	-	760	-
Sub total (Gross income for AR)	31,234	19,430	-	50,664	34,727
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	31,234	19,430	-	50,664	34,727
A3 Payments					
Salary/NI	20,095	15,875	-	35,970	20,941
Food / supplies for venues	3,171	-	-	3,171	7,769
Hotels / Travel	-	9,753	-	9,753	2,396
Other	5,360	-	-	5,360	516
Food Bank	-	7,500	-	7,500	-
Sub total	28,626	33,128	-	61,754	31,621
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	28,626	33,128	-	61,754	31,621
Net of receipts/(payments)	2,608	-13,698	-	-11,090	-6,903
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	11,409	20,314	-	31,724	-3,106
Cash funds this year end	14,017	6,616	-	20,634	28,618

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balance @ 31/12/20	14,017	6,616	-
		-	-	-
	Total cash funds	14,017	6,616	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds
	Details	to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
Signed by one trustee on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M D Smith	05/10/2021	



Independent examination of charity accounts checklist (CC32a)

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Yes	Over £25k but less than £1m
Checked an audit is not required for any other reason	Yes	Gross assets less than £3.26m & gross rev less than £250k
Confirmed the charity is eligible for independent examination	Yes	See above
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes 1	Income shown as £50.6k. Checked 3 items to entries on the bank statement Note 1
If the charity has one or more subsidiaries confirmed that group accounts are not required by law		No subs
If a charitable company checked that the audit exemption statement has been made	Yes	Audit not required as below thresholds
If applicable, rechecked the threshold calculation during the examination		n/a
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies		n/a
If applicable, informed the trustees that the charity is not eligible for an independent examination		n/a
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	Yes	Checked that income = £50.6k. Not a company
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes	Cash business. No accruals accounting required
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts		n/a
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	Yes	none

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Confirmed as having no the day to day involvement in the administration of the charity	Yes	confirmed
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met		n/a
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	Yes	none
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	Yes	Yes (ACA)
If applicable, informed the trustees that you are not eligible to carry out the independent examination		n/a
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	Yes	Yes
Evidence of appointment on file	Yes	Yes
If issued, letter of engagement signed by the trustees on file		n/a
Documentation of steps required by Direction 1 are all done	Yes	Yes
Documentation that steps required by Direction 2 are all done	Yes	Yes
Analytical review documented	Yes	Yes
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report		n/a
Verification and vouching procedures undertaken and any checks made are on file	Yes	Yes
Copy of approved accounts on file	Yes	Yes
Copy of trustees' annual report on file		tbc
Copies of information relied upon as part of the examination are on file	Yes	Yes
If applicable, copies of written assurances given		n/a
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	Yes	Note 9 - recommendation
Recorded any matters of material significance about which a report must be made direct to the Commission		n/a
Recorded whether to exercise discretion and report on relevant matters direct to the Commission		n/a
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Yes	Note 2
Planned specific examination procedures appropriate to the circumstances of the charity	Yes	done
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	Yes	This is the first Independent Examination due to increased income from grants

Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
The Directions and documentation	
	Working paper reference
Direction 5: Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	Note 7
Asked the trustees about how they ensure the accounting records are complete	Note 7 – discussed with Treasurer
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	Recommend that this Examination Report is circulated to all Trustees
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Note 8
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	Done. See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	Reviewed and discussed with Treasurer and confirm that treated correctly
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	See notes
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	n/a
Considered whether there are any implications for the examiner's report and reporting to the Commission	n/a
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	n/a
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	

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Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	n/a
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	n/a
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	n/a
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	n/a
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	n/a
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	See notes
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	n/a
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	See notes. No issues for further investigation
The Directions and documentation	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Done. See notes
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	No issues arisen

Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	n/a
Compared the trustees' annual report with the accounts for any material inconsistency	None noted
Noted any implications for the examiner's report and for separate reporting to the Commission	None noted
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray 2 July 2021
Reported matters of material significance direct to the Commission	n/a
Exercised discretion and reported relevant matters direct to the Commission	n/a

Record of Specific Work Undertaken by the Independent Examiner:

1. Homeless Link Nat Lottery Grant - £10k – seen on bank statement
Dartford BC grant - £8375 seen on bank statement
Dartford BC grant - £12k seen on bank statement
2. 1 paid employee (Steve Ives) who liaises with homeless people and works at the shelters
During Covid, guests are in B&B accommodation paid for by the charity
Charity provides living expenses during Covid
When guests attend shelters (pre-Covid) evening meal and breakfast provided
3. Review of Steve Ives invoices (checked 2 expense claims). S Ives will submit expense forms to Michael Smith (previous Treasurer, now overall administrator) with supporting receipts attached.
 - a. £198.49 – reviewed and seen in bank a/c
 - b. £143.10 - reviewed and seen in bank a/c
4. More recently, guests receive living allowances via bank transfer into their bank accounts to avoid the need for cash from Steve. More control over cash to guests.
5. Large expense reviewed £3487.70 on 4 January 2020 and verified on to bank statement. Various hotel costs and associated expenses.
6. Night Supervisor costs- Mango Solutions were providing an overnight Supervisor/Security – for safety/wellbeing reasons

5 March 2020 - £1512 – seen on bank statement and refs Inv number 57936

7. Accounting Records: Spreadsheet records kept listing all income and expenditure which is checked off to cash movements in bank a/c. Costs are then allocated to different expense types – often to ensure that restricted funding grants are spent correctly. For example, the Food Bank grant must be spent on provision of food. Michael Smith will ensure that expense claims are valid and supported with receipts.

When the Administrator (Michael Smith) incurs ad hoc expenses – e.g. Amazon, these are reviewed by the Treasurer, Anna Pearce.

8. Have reviewed and can see that total of restricted and unrestricted funds adds back to total income of £50,664
9. Recommendations:
 - a. The Treasurer to submit the annual return to the Charities Commission to ensure it is a true and accurate reflection of the underlying accounting records
 - b. The Treasurer to share this Examiners checklist/report with fellow trustees and to invite questions and comments
 - c. The Treasurer to discuss with the Administrator PAYE and HMRC provisions to satisfy compliance and suitable record-keeping