



NEW AVENUES

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

Charitable Incorporated Organisation

Charity Number 1160597



CONTENTS

Legal and Administrative Information	2
Trustees Annual Report	3
Report from Dartford Food Bank	5
Report from Dartford Churches Homeless Project	7
Receipts and Payments Accounts	8

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 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.

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
- Lidl 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.)



CHARITY COMMISSION
FOR ENGLAND AND WALES

New Avenues

1160597

Receipts and payments accounts

CC16a

For the period
from

01/01/22


To

31/12/22

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	Restricted funds	Endowment funds
		to nearest £	to nearest £	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	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:

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