



NEW AVENUES

Annual Report and Statement of Accounts for the Year Ended 31st December 2023

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 2023

End of Financial Year: 31st December 2023

Trustees at 31st December 2023, 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 2023

The objects of the charity are set out on page 2 of this report. During 2023, 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.

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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

New Avenues

1160597

Receipts and payments accounts

CC16a

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	-
Sub total (Gross income for AR)	61,325	11,000	-	72,325	43,427
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
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
Sub total	49,223	11,000	-	60,223	39,719
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	49,223	11,000	-	60,223	39,719
Net of receipts/(payments)	12,102	-	-	12,102	3,708
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	6,967	-	-	6,967	3,259
Cash funds this year end	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 £	Endowment 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 £	Endowment funds to nearest £	
B2 Other monetary assets	Details	-	-	-
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 asset belongs	Cost (optional)	Current value (optional)
		-	-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	-	-
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:

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