

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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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.

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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 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	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