



## **NEW AVENUES**

Annual Report and Statement of Accounts for the Year Ended 31<sup>st</sup> December 2021

Charitable Incorporated Organisation

Charity Number 1160597



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### Legal and Administrative Information

Start of Financial Year: 1st January 2021

End of Financial Year: 31st December 2021

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

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

Governing Document:

CIO - Foundation Registered 23 February 2015

Objects:

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

Registered Address:

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

Bankers:

NatWest, Dartford Branch

## **Trustees Annual Report for the Year Ended 31st December 2021**

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

### **Organisational Structure**

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

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

### **Reserves**

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

### **Financial Review**

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

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

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

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

### **Risks and internal Controls**

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

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

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

### **Public Benefit**

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

## 2021

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

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

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

The table below summarises the income for 2021.

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

Approved by the Trustees on 6<sup>th</sup> September 2022

Signed on their behalf by



Print Name: Michael Smith

## **DARTFORD FOOD BANK - Report to end of 2021**

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

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

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

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

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

The Food is provided from a range of sources.

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

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

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

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

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

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

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

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

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

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

## **DARTFORD CHURCHES WINTER SHELTER PROJECT - Report to end of 2021**

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

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

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

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

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

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

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

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

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

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

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

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



CHARITY COMMISSION  
FOR ENGLAND AND WALES

New Avenues

1160597

Receipts and payments accounts

CC16a

For the period  
from

01/01/21

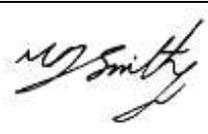
To

31/12/21

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

## 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 £
<b>B1 Cash funds</b>	Bank balance @ 31/12/21	5,282	18,610	-
		-	-	-
	<b>Total cash funds</b>	5,282	18,610	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details	-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
<b>B5 Liabilities</b>	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	26/08/2022	



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

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

<b>The Directions and documentation</b>	<b>Working paper reference</b>
<b>Direction 5: Check that accounting records are kept to the required standard</b>	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	See notes 3 & 6 below
Asked the trustees about how they ensure the accounting records are complete	See notes 3 & 6 below
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	n/a
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
<b>Direction 6: Check that the accounts are consistent with the accounting records</b>	
Compared the accounts with the underlying accounting records	Summary statement to be submitted agrees to underlying records
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	See notes below
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	Foodbank income has been deemed restricted
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	See notes
<b>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</b>	
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
<b>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</b>	
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

<b>The Directions and documentation</b>	<b>Working paper reference</b>
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	n/a
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	n/a
Noted any implications for the examiner's report and for separate reporting to the Commission	n/a
<b>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</b>	
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
<b>Direction 10: Check the form and content of the accounts</b>	
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
<b>Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence</b>	
Carried out an analytical review	See notes. No issues for further investigation

<b>The Directions and documentation</b>	<b>Working paper reference</b>
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
<b>Direction 12: Compare the trustees' annual report with the accounts</b>	
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
<b>Direction 13: Write and sign the independent examination report</b>	
Reviewed the conclusions from the independent examination	See recommendations
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	None identified
Checked that the examiner's report covers all of the matters required	No significant issues
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	n/a
Signed and dated the examiner's report	Nikki Gray 21 Aug 2022
Reported matters of material significance direct to the Commission	n/a
Exercised discretion and reported relevant matters direct to the Commission	n/a

**Record of Specific Work Undertaken by the Independent Examiner:**

1. The larger grants received were checked against the bank statements as follows:
  - a) Dartford BC grant - £10,000
  - b) Dartford BC grant - £2,800
  - c) Dartford Council Foodbank - £4,700
  
1. 1 paid employee (Steve Ives) who liaises with homeless people and works at the shelters  
New Avenue pays SI's net salary; PAYE is dealt with by Christ Church; a monthly transfer of ~£307 is made which is the NI contribution  
During Covid, guests were in B&B accommodation paid for by the charity, who also provide living expenses  
When guests attend shelters, evening meal and breakfast is provided  
During 2021, donations and grants specifically for the food bank totalled £12,280

New Avenues  
CIO 1160597

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

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

**Examined by Nikki Gray (ICAEW 8101504)**  
**21 August 2022**