

TEARDROPS SUPPORTING YOUR COMMUNITY

England & Wales · Charity number 1169427

Details

Other names	TEARDROPS SUPPORTING THE HOMELESS, Teardrops Supporting Your Community
Status	Registered
Legal form	CIO
Registered	2016-09-30
Register	View on the Charity Commission register

Contact

Address	18 Rural Enterprise Centre Vincent Carey Road Rotherwas Industrial Estate Hereford HR2 6FE
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Activities

Objects: THE RELIEF OF POVERTY AND TO RELIEVE THE NEEDS OF THOSE WITHOUT SHELTER, IN PARTICULAR BUT NOT EXCLUSIVELY THOSE WHO ARE HOMELESS, ROUGH SLEEPERS OR SOFA SURFING IN THE BOROUGH OF ST HELENS, HALTON AND SURROUNDING AREAS IN SUCH WAYS AS THE TRUSTEES SHALL THINK FIT INCLUDING BY THE PROVISION OF TEMPORARY ACCOMMODATION, OUTREACH AND SUPPORT SERVICES

Activities: Supporting the homeless and people in need in St Helens, Merseyside

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30		-	-	-
2023-09-30		-	-	-
2022-09-30	£422,800	£413,744		-
2021-09-30	£308,586	£317,849		-
2020-09-30	£269,661	£173,081		-
2019-09-30	£99,216	£109,775		-
2018-09-30	£80,983	£80,260		-

Trustees

Name	Role	Appointed
Christine Shaw		2019-11-01
Daniel Lorenzo		2023-02-01
Helen Cushion		2023-05-01
SARA JAYNE STAFFORD		2016-04-01

TEARDROPS SUPPORTING YOUR COMMUNITY

England & Wales - Charity number 1169427

Accounts

**TEARDROPS SUPPORTING YOUR COMMUNITY (Formerly known as
Teardrops Supporting the Homeless)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

TEARDROPS SUPPORTING YOUR COMMUNITY

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TEARDROPS SUPPORTING YOUR COMMUNITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees

Christine Shaw
Daniel Lorenzo (appointed 1 February 2023)
Helen Cushion (appointed 1 May 2023)
Sara Stafford

Charity registered number

1169427

Principal office

110 Crab Street, St Helens, WA10 2DJ

Accountants

CW Accountants Limited, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

Bankers

Lloyds Bank PLC, 25 Gresham Street, London, EC2V 7HN

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2021 to 30 September 2022.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The relief of poverty and to relieve the needs of those without shelter, in particular but not exclusively those who are homeless, rough sleepers or sofa surfers in the borough of St Helens, Hatton and surrounding areas in such ways as the Trustees shall think fit including by the provision of temporary accommodation, outreach and support services.

b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Charitable Purpose of Teardrops is best described by items 12 of the Charities Act 2011 - The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage i.e. it is a charity concerned with the relief of the issues assorted with homelessness. It will address those issues by providing relief, specific remedies and specialist advice.

Teardrops will specifically address the causes of homelessness (MH, Drug Dependency, Alcohol & Poverty, and Unemployment) through support, and working alongside multi agencies, in house training and courses. This will help relieve unemployment and the strain on other services e.g. NHS, mental health services and the economy.

Achievements and performance

a. REVIEW OF ACTIVITIES

Teardrops fundamentally work with those who are most vulnerable and disadvantaged in the community with a wide range of help and support, so that they can lead an independent life. With the primary focus to support those who are homeless at risk of becoming homeless and to address child hunger, poverty, and deprivation. Teardrops support families, individuals, couples and schools (with food pantries) plus, educate young people on a wide range of topics by breaking down barriers, addressing addictions, mental health, discrimination, and homelessness.

Teardrops have a dedicated homeless prevention team to support those who are homeless or at risk of losing their tenancy, by providing a wrap-around service for those most vulnerable that are needing help and support that covers every welfare and benefit advice under one roof, such as help with obtaining ID, setting up a bank account, UC claims including UC 50, Carer's and attendance allowance, New style ESA & JSA, work capability assessments, DLA, Housing benefit and tax reduction, discretionary housing payment, liaise with landlords with sections 8 & 21, online housing applications, CVs, Job search, referrals and signposting. They also support people with one-off claims and is captured and recorded using the homeless link outcome stars.

Teardrops run a night cafe 3 nights a week (between 7.00 -9.00 pm), providing a hot meal and drinks to rough sleepers, sofa surfers, those in hostels and people in their own home who are at risk of homelessness. The café wishes to treat its users like guests, taking orders for meals as opposed to simply serving up a set menu. The café may be used for between 50 – 60 people over the course of the day and night

The Hub is open 9.30 – 4.00 each day Monday – Friday. This is a lifeline for many, and it supports over 450 people per week. Any donated food is distributed to local families in various hostels around the borough and support four primary schools in deprived areas in St Helens, with twelve large crates of food each month, and most recently it has nearly doubled with schools reaching out for help and support as part of the school pantry project to tackle child hunger and poverty. The project allows them to get vital food, clothes and personal care items to those families who are struggling the most, this helps to feed approximately 130 people, which is over

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2022

900 people per month. Teardrops also provide emergency food packs to those who have used their allocation at the food bank, clothing and toiletries, small furniture items to those who are setting up their home. And run courses to educate young people around the dangers of drink & drugs, anti-social behaviour, county lines, save a mate's life, gangs, knife crime and homelessness.

The Hub wants its users to feel 'equals' with the team who run it and who support them –it is intrinsically people-centred. All service users receive breakfast, lunch, and drinks throughout the day. In 2022 alone, Teardrops provided 5,833 meals. They also provide clothing, rucksacks, sleeping bags, blankets, footwear, and toiletries. The social aspect of The Hub works well with individuals, who may often be isolated and having no connections, forming groups amongst each other.

There is a varied mix 38 volunteers of whom 24 are active. This is supplemented by 'helpers' who may be vulnerable in their own capacity and 'community champions' who may well be service users themselves and have lived experience. Teardrops staff have skilled team leaders that identify any rough sleepers, sexual exploitation, cuckooing, in crisis, forms of abuse, modern slavery, those affected by loan sharks and those most vulnerable. This is then passed on to the homeless prevention team who then work with the client and co-ordinate with multi-agencies to look at away forward, this can include MDT, complex care, safeguarding, MARAC, Huddle and housing. The allocated worker will then support and feedback to the client, this ensures appointments are kept, welfare checks are undertaken if appointments are missed, the client is kept fully updated and their wishes and feelings are heard by both with their key worker and other agencies they are involved with and seek further support by outside agencies if needed.

Teardrops have two prevention workers who work with those who are single and couples, plus two-family prevention workers, providing a wrap-around, one-to-one service and includes support with CVs, priority bills and budgeting, Times, and name of supermarket when items are reduced, cooking on a budget. This caseload of course fluctuates as demand falls and rises, with referrals coming from GPs, CGL (substance misuse), Schools, housing, Health, DWP, adult social services, probation, prisons, JMU, Merseyside fire & rescue service, Merseyside police, Hospitals, and other voluntary sectors. The process of supporting one individual can take up to six months.

Each day the Hub will host specific events and activities ranging from agency support, forums for discussing challenges faced, health checks, first aid courses, themed nights, and arts-based classes.

The clear strength of the organisation is working holistically with all who walk through their door with a person-centred approach. The homeless prevention team have also adopted Maslow's hierarchy of needs model, knowing that if someone's basic needs, are unmet, they may not be able to progress in other areas of their life. Teardrops use this model as their foundation to support and reach the goals of each individual.

Teardrops staff work hard to ensure that its users feel they have a value and a worth, something they will probably not experience in the challenges of their daily lives. Staff are empathetic and caring, always being prepared to muck in when it is necessary.

Relationships are developed between the staff and the service users through constant communication and checking. The main outcome of the service for the people that access them are:

- To be able to find, sustain and maintain suitable accommodation.
 - Improve their overall well-being.
 - Improve their financial situation including debts, living cost, living standards and through accessing the correct benefits,
 - Improve access to wider community services through working with partner organisations
 - Improve overall situation.
- Teardrops collect relevant data, including but not limited to;
- Case studies
 - Service User feedback
 - Homeless link measuring tool
 - Feedback from partner agencies

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2022

-Improvement of a person's situation

-Track progress by completing the outcome star at the beginning and at the end of a service users' journey. They keep records of all their clients using several systems, Homeless link data base, Elemental social prescribing platform data base (NHS) Teardrops signing in app. A performance monitoring framework (PMF) that is designed to capture outcomes of the service they provide. The data is compiled monthly, and they utilise a data input system to input, record and analyse data.

There are many opportunities presented during the day and evenings when staff can have informal conversations with individuals which helps them spot those who are in particular in need or in crisis.

The aftermath of COVID, the war in the Ukraine and Brexit, have pushed up the rising cost of energy and food bills up, pushing those already struggling into further poverty. With public sector cuts, job losses, tenancy evictions and unaffordable housing they are turning to third sectors like Teardrops for support. With the impact of the above they are seeing a significant number of clients and service users with mental health related problems; meeting demands in this respect is becoming increasingly challenging to meet the demands of their community. Demand from those who are homeless is increasing all the time. Hostels in the community are full and there is little if any social housing on offer. Conditions in private dwellings can leave a lot to be desired. One area that is acute is the case of ex-offenders in the Category A division who are unlikely to be assisted by certain mainstream services.

Teardrops wishes to develop its links with the local Primary schools. Currently they deliver up to 12 crates of donated food to four schools each month. In turn this can generate requests for supporting vulnerable families.

Teardrops aspire to become more sustainable. One major project near completion is the creation of a community café and retail unit. The café (Mellor & Black Enchanted Tea Gardens) is split into two sections, one part is for those wanting afternoon tea with plants, and greenery, bringing the outside in where they can relax and enjoy afternoon tea. The other section will be a child friendly themed café (Alice in Wonderland) where children can have fun exploring the magical world of Alice and her friends without it being costly to families. There are no themed cafes in St Helens, and they feel by creating such a setting, they can offer a range of wholesome meals e.g., roast dinner, hotpot, and cottage pie on the menu daily, along with other various meals at a relatively low-cost, and with every paying adult a child eats free. plus, the homeless prevention team will be on hand in their office to support families and those who are struggling with benefit and welfare advice should they want it.

The upcycling shop will also offer cheap affordable items to those wanting to create a new look to their home. And will be offering courses on upcycling and upholstery twice a week for those wanting to learn either a new skill, gain future employment or as a hobby, as well as educating those who attend around the importance of recycling and upcycling to preserve the planet from global warming.

They also want to give their community a chance to showcase their artwork in store and once sold we will pledge the money back to them. Plus, they want to offer a range of opportunities to students (through a work placement) those unemployed, school leavers and those coming out of care either through (ways to work or the DWP) plus, voluntary work. This will give those in our community an opportunity to learn new skills in customer service/shop work, waitressing, creative design, and work within the kitchen.

With notice boards around the building displaying community activities, lifeline numbers, help and support.

Teardrops used the money from a legacy to acquire large premises on the high street, which is due to open later in the spring, it will hopefully provide as significant income stream for the charity.

Teardrops overriding aim is to keep people safe and not hungry, providing them with the tools and skills to say off the streets.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2022

b. RESERVES POLICY

The charity aims to have 6 months running costs as a designated fund. This is as per the Charities Commission guidance and will be in the event that the company is wound up. Currently, the charity has around 3 months running costs.

c. SURPLUS/ DEFICIT

The Charity made a surplus of £9,056 throughout the year to 30th September 2022. This was primarily spend off unspent grants from the year before due to timing differences and build up of designated reserves in line with the Charities Commission best practice guidance.

Structure, governance and management

a. CONSTITUTION

The charity was incorporated on 1 April 2016 and commenced trading on that date. There have been no/the following changes since the last annual report - Name change from Teardrops Supporting the Homeless to Teardrops Supporting Your Community.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

We have a Board of Trustees which is made up of four people of all ages with a wide variety of skills and experience.

Darren Jones is our Chairperson and is an employee at P4G, Darren was homeless himself many years ago so knows first hand what its like to be homeless. and the effects it has on you.

Wendy Briody is our Secretary. Wendy is a mental health nurse and works for (CAMHS). Wendy also was Temporary Manager for over 6 months running the service until they could find a replacement,

Sara Stafford is our Treasurer, Sara is a Paramedic and works for the North West ambulance service.. Sara is good at prioritising and an excellent bookkeeper.

There are regular meetings/reviews between these and the CEO - Denise Kelly. to confirm status, progress, next initiatives etc.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on

and signed on their behalf by:

Trustee



21-08-2023

Trustee

Sara J. Stanford
21-08-2023

TEARDROPS SUPPORTING YOUR COMMUNITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TEARDROPS SUPPORTING YOUR COMMUNITY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TEARDROPS SUPPORTING YOUR COMMUNITY

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Signed:

C Wright

Dated:

21-08-2023.

Courtney Wright BA FCCA

The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

TEARDROPS SUPPORTING YOUR COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
INCOME FROM:					
Donations and legacies	2	144,278	278,522	422,800	308,586
TOTAL INCOME		<u>144,278</u>	<u>278,522</u>	<u>422,800</u>	<u>308,586</u>
EXPENDITURE ON:					
Charitable activities	3	157,476	256,268	413,744	317,849
TOTAL EXPENDITURE	4	<u>157,476</u>	<u>256,268</u>	<u>413,744</u>	<u>317,849</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(13,198)	22,254	9,056	(9,263)
NET MOVEMENT IN FUNDS		(13,198)	22,254	9,056	(9,263)
RECONCILIATION OF FUNDS:					
Total funds brought forward		74,595	14,815	89,410	98,673
TOTAL FUNDS CARRIED FORWARD		<u>61,397</u>	<u>37,069</u>	<u>98,466</u>	<u>89,410</u>

The notes on pages 12 to 21 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	9		24,876		8,595
CURRENT ASSETS					
Cash at bank and in hand		79,660		83,523	
CREDITORS: amounts falling due within one year	10	(6,070)		(2,708)	
NET CURRENT ASSETS			<u>73,590</u>		<u>80,815</u>
NET ASSETS			<u>98,466</u>		<u>89,410</u>
CHARITY FUNDS					
Restricted funds	11		37,069		14,815
Unrestricted funds	11		61,397		74,595
TOTAL FUNDS			<u><u>98,466</u></u>		<u><u>89,410</u></u>

The financial statements were approved by the Trustees on 21-05-23 and signed on their behalf, by:

Trustee



Trustee

The notes on pages 12 to 21 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	13	18,637	(60,987)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(22,500)	-
Net cash used in investing activities		(22,500)	-
Change in cash and cash equivalents in the year		(3,863)	(60,987)
Cash and cash equivalents brought forward		83,523	144,510
Cash and cash equivalents carried forward	14	79,660	83,523

The notes on pages 12 to 21 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Teardrops Supporting Your Community constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

All assets costing more than £xxx are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% Reducing Balance
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1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES (continued)

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	138,278	-	138,278	15,591
Grants	6,000	278,522	284,522	292,995
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	144,278	278,522	422,800	308,586
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	308,586	-	308,586	
	<hr/>	<hr/>	<hr/>	

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Governance Internal audit costs	650	-	650	2,135
Governance - legal and professional	150	-	150	9,443
Governance - depreciation - tangible fixed assets	6,219	-	6,219	2,148
	<u>7,019</u>	<u>-</u>	<u>7,019</u>	<u>13,726</u>

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Direct costs - Activities	259,921	-	146,804	406,725	304,123
Expenditure on governance	-	6,219	800	7,019	13,726
	<u>259,921</u>	<u>6,219</u>	<u>147,604</u>	<u>413,744</u>	<u>317,849</u>
<i>Total 2021</i>	<i>225,914</i>	<i>2,148</i>	<i>89,787</i>	<i>317,849</i>	

5. DIRECT COSTS ANALYSIS

	2022 £	2021 £
Salaries and on costs	259,921	225,914
IT/ computer costs	3,720	4,060
Telephone/ internet costs	2,973	4,800
Insurance	1,795	1,222
Project costs	42,901	5,537
Rent and Utilities	84,858	47,668
Printing, postage and stationery	804	1,370
Repairs and maintenance	4,250	8,552
Equipment	5,503	5,000
	<u>£ 406,725</u>	<u>£ 304,123</u>

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	6,219	2,148

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

7. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 450 (2021 - £ 400).

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	£ 259,921	£ 225,914

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
	15	12

No employee received remuneration amounting to more than £60,000 in either year.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 October 2021	13,429
Additions	22,500
At 30 September 2022	<u>35,929</u>
Depreciation	
At 1 October 2021	4,834
Charge for the year	6,219
At 30 September 2022	<u>11,053</u>
Net book value	
At 30 September 2022	<u>24,876</u>
At 30 September 2021	<u>8,595</u>

10. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,068	-
Other creditors	792	2,148
Accruals and deferred income	1,210	560
	<u>6,070</u>	<u>2,708</u>

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Designated funds				
Designated Funds - all funds	32,000	-	-	32,000
General funds				
General Funds - all funds	42,595	144,278	(157,476)	29,397
Total Unrestricted funds	74,595	144,278	(157,476)	61,397
Restricted funds				
Restricted Funds - all funds	14,815	146,230	(138,543)	22,502
Steve Morgan Foundation	-	60,730	(59,174)	1,556
Citizens Advice	-	6,212	(843)	5,369
John Moores Foundation	-	5,000	(3,897)	1,103
Police and Crime Commission	-	2,000	(2,000)	-
Tudor Trust	-	30,000	(23,589)	6,411
EFG European Furniture Group	-	2,500	(2,500)	-
Greggs Foundation UK	-	3,850	(3,850)	-
B&Q Foundation	-	5,000	(5,000)	-
Arnold Clark	-	1,000	(1,000)	-
P Holt Foundation	-	16,000	(15,872)	128
	14,815	278,522	(256,268)	37,069
Total of funds	89,410	422,800	(413,744)	98,466

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
Designated Funds - all funds	22,000	-	-	10,000	32,000
General Funds - all funds	40,687	151,553	(139,645)	(10,000)	42,595
Restricted funds					
Restricted Funds - all funds	35,986	157,033	(178,204)	-	14,815
Total of funds	98,673	308,586	(317,849)	-	89,410

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Designated funds	32,000	-	-	32,000
General funds	42,595	144,278	(157,476)	29,397
	<u>74,595</u>	<u>144,278</u>	<u>(157,476)</u>	<u>61,397</u>
Restricted funds	14,815	278,522	(256,268)	37,069
	<u>89,410</u>	<u>422,800</u>	<u>(413,744)</u>	<u>98,466</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
Designated funds	22,000	-	-	10,000	32,000
General funds	40,687	151,553	(139,645)	(10,000)	42,595
	<u>62,687</u>	<u>151,553</u>	<u>(139,645)</u>	<u>-</u>	<u>74,595</u>
Restricted funds	35,986	157,033	(178,204)	-	14,815
	<u>98,673</u>	<u>308,586</u>	<u>(317,849)</u>	<u>-</u>	<u>89,410</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	24,876	-	24,876
Current assets	42,591	37,069	79,660
Creditors due within one year	(6,070)	-	(6,070)
	<u>61,397</u>	<u>37,069</u>	<u>98,466</u>

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	8,595	-	8,595
Current assets	68,708	14,815	83,523
Creditors due within one year	(2,708)	-	(2,708)
	<u>74,595</u>	<u>14,815</u>	<u>89,410</u>

13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	9,056	(9,263)
Adjustment for:		
Depreciation charges	6,219	2,148
Increase/(decrease) in creditors	3,362	(53,872)
Net cash provided by/(used in) operating activities	<u>18,637</u>	<u>(60,987)</u>

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	79,660	83,523
Total	<u>79,660</u>	<u>83,523</u>

15. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the year.

16. POST BALANCE SHEET EVENTS

No significant events have occurred after the year end.

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

TEARDROPS SUPPORTING YOUR COMMUNITY

England & Wales - Charity number 1169427

Accounts

**TEARDROPS SUPPORTING YOUR COMMUNITY (Formerly known as
Teardrops Supporting the Homeless)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

TEARDROPS SUPPORTING YOUR COMMUNITY

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TEARDROPS SUPPORTING YOUR COMMUNITY

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees

Darren Jones
Wendy Briody
Christine Shaw (appointed 1 November 2019)
Sara Stafford

Charity registered number

1169427

Principal office

110 Crab Street, St Helens, WA10 2DJ

Accountants

CW Accountants Limited, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

Bankers

Lloyds Bank PLC, 25 Gresham Street, London, EC2V 7HN

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2020 to 30 September 2021.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The relief of poverty and to relieve the needs of those without shelter, in particular but not exclusively those who are homeless, rough sleepers or sofa surfers in the borough of St Helens, Hatton and surrounding areas in such ways as the Trustees shall think fit including by the provision of temporary accommodation, outreach and support services.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

1) Teardrops is based in St Helens and aims to meet the needs of those without shelter in particular but not exclusively homeless, rough sleeper, sofa surfers in a way that we believe none of the other charities locally offer. We hope to not only address the short-term problem, by providing outreach, a night cafe and to provide shelter for 3 consecutive nights each week. The criteria for accessing the shelter are:

- Anyone without a roof over their head, regardless of gender, disability, sexuality, religion, age however must be 18 years old or over, ethnic origin etc.
- No one who has been convicted of Arson.
- Is not a schedule one offender.
- Willing to undergo a police check

2) Teardrops provides an Outreach service 3 nights a week targeting the St Helens Town Centre and the outskirts which includes parks, car parks, and the canal. We know from our current outreach work that these are areas frequently used by those who are rough sleeping and most in need. The outreach is delivered by dedicated volunteers who have a keen awareness of the safety issues associated with being on the streets at night, all have hi-vis jackets, a torch and a mobile phone. There are never less than two volunteers working together at all times. Going forward the service will continue to be delivered by volunteers who have had DBS clearance, reference checked and provided with the appropriate training. All volunteers will be provided with a mobile phone where they can access an out of hours manager that can provide help and/or advice if and when needed, plus a Hi-vis jacket, torch and safety boots provided by Hi-vis, St Helens. The volunteers will be out from 8pm to 11pm offering hot drinks, food donated by Greggs the local baker and Marks & Spencer's and will be provided with the appropriate knowledge to signpost and support individuals. A record will be kept of work carried out in the evening, for monitoring and statistical purposes, issues that have arisen if any, also to ensure safeguarding to volunteers, homeless and the public.

3) The services are delivered by a mixture of both voluntary and paid workers who will go through a recruitment process that confirms their suitability for the role, this is initially based on key criteria at application stage, the criteria are:-

- No one who has been convicted of Arson
- Is not a schedule one offender.
- Willing to undergo a police check.

This is followed by behavioural based interview process and checking processes in place e.g. DBS clearance, references, certificate checks. Full training will be provided to a Teardrops specification to ensure all workers can carry out their work with confidence and the skills needed to undertake that role.

4) The potential beneficiaries are made aware of Teardrops and how to access its services by utilising relationship and resource service provision in the St Helens and surrounding areas, examples of these are housing providers, statutory bodies, (probation and police) safer communities partnership, Multi agency safeguarding hub, substance misuse services, mental health, CAB, voluntary and community action. A service

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2021

launch roll out of media. Leaflets and posters provided by Masterprint who are our supporters and also through social media sites e.g. Twitter, Facebook and our own Website. In addition, our Outreach service has already provided a level of contact and support to the homeless community, which means we are already extensively known to many via word of mouth.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Charitable Purpose of Teardrops is best described by items 12 of the Charities Act 2011 - The relief of those in need. by reason of youth, age, ill-health, disability, financial hardship or other disadvantage i.e. it is a charity concerned with the relief of the issues assorted with homelessness. It will address those issues by providing relief, specific remedies and specialist advice.

Teardrops will specifically address the causes of homelessness (MH, Drug Dependency, Alcohol & Poverty, and Unemployment) through support, and working alongside multi agencies. in house training and courses. This will help relieve unemployment and the strain on other services e.g. NHS, mental health services and the economy.

Achievements and performance

a. REVIEW OF ACTIVITIES

Through the last financial year, we have maintained the 'large step change' in how and what we deliver. We now bring together all the support services in one, permanent, location which has made it more beneficial for our service users and enable us to deliver a much more structured program of help, including classroom-based initiatives. Opening our Hub has been key to the development of the service we provide.

In the last year from October 2020 to September 2021 we -

- have served numerous service users per night with meals. Our Café is open four nights per week so in the last year we have served over 8,000 meals.
- have served 110 service users per week with meals during the day this equates to 5720 meals
- So in total that is over 14000 meals per year to service users
- have supplied emergency food packs for rough sleepers
- have made deliveries of meals/snacks to hostels
- have supplied at least 3200 sets of toiletries to the homeless and hostels
- have made at least 2500 pickups of food from our supporters e.g. Greggs, Tesco, M&S etc.
- In Christmas 2020 we distributed: -
- 450 Hampers for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- 600 Gift sets for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- 1200 Toys for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- Supported four local primary schools in three different very deprived areas with 12 baskets of food per month to each school which support around thirty families per school.
- Collected & distributed 1300 Easter eggs to hostels and families in their homes
- Distributed in excess of 5000 hampers to families for support during Covid

The Hub.

Our activities in the Hub have obviously been impacted by Covid, however we have managed to achieve/deliver the following:-

- Maths & English courses for Service Users
- The #Workshop which was for children 11-16 and addressed knife & gang crime, drink, drugs, first aid, and anti-social behaviour
- Advice & support for Service Users
- We still serve evening meals on four nights a week (they are served outside)

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Hub is now Covid proofed with cubicles and social distancing measures in place and has been used by other Services e.g. Crisis, NACRO, Mental Health Team

Our Supporters

We have continued to grow our supporter base and it now consists of the following principle sponsors who have offered us significant additional support during the Covid pandemic: - National Lottery Fund, The Tudor Trust, Steve Morgan and Garfield Western.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The charity aims to have 6 months running costs as a designated fund. This is as per the Charities Commission guidance and will be in the event that the company is wound up. Currently, the charity has around 3 months running costs.

c. SURPLUS/ DEFICIT

The Charity made a deficit of £9,263 throughout the year to 30th September 2021. This was primarily spend off unspent grants from the year before due to timing differences and build up of designated reserves in line with the Charities Commission best practice guidance.

Structure, governance and management

a. CONSTITUTION

The charity was incorporated on 1 April 2016 and commenced trading on that date. There have been no/the following changes since the last annual report - Name change from Teardrops Supporting the Homeless to Teardrops Supporting Your Community.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

We have a Board of Trustees which is made up of four people of all ages with a wide variety of skills and experience.

Darren Jones is our Chairperson and is an employee at P4G, Darren was homeless himself many years ago so knows first hand what its like to be homeless. and the effects it has on you.

Wendy Briody is our Secretary. Wendy is a mental health nurse and works for (CAMHS). Wendy also was Temporary Manager for over 6 months running the service until they could find a replacement,

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Sara Stafford is our Treasurer, Sara is a Paramedic and works for the North West ambulance service.. Sara is good at prioritising and an excellent bookkeeper.

There are regular meetings/reviews between these and the CEO - Denise Kelly. to confirm status, progress, next initiatives etc.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 20/11/2022 and signed on their behalf by:

Trustee



DARREN JONES

Trustee



SARA STAFFORD

TEARDROPS SUPPORTING YOUR COMMUNITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TEARDROPS SUPPORTING YOUR COMMUNITY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TEARDROPS SUPPORTING YOUR COMMUNITY

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Signed:



Dated: 20/07/2022

Courtney Wright BA FCCA

The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

TEARDROPS SUPPORTING YOUR COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
INCOME FROM:					
Donations and legacies	2	151,553	157,033	308,586	269,661
TOTAL INCOME		<u>151,553</u>	<u>157,033</u>	<u>308,586</u>	<u>269,661</u>
EXPENDITURE ON:					
Charitable activities	3	139,645	178,204	317,849	173,081
TOTAL EXPENDITURE	4	<u>139,645</u>	<u>178,204</u>	<u>317,849</u>	<u>173,081</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		11,908	(21,171)	(9,263)	96,580
NET MOVEMENT IN FUNDS		11,908	(21,171)	(9,263)	96,580
RECONCILIATION OF FUNDS:					
Total funds brought forward		62,687	35,986	98,673	2,093
TOTAL FUNDS CARRIED FORWARD		<u><u>74,595</u></u>	<u><u>14,815</u></u>	<u><u>89,410</u></u>	<u><u>98,673</u></u>

The notes on pages 11 to 19 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	8		8,595		10,743
CURRENT ASSETS					
Cash at bank and in hand		83,523		144,510	
CREDITORS: amounts falling due within one year	9	(2,708)		(56,580)	
NET CURRENT ASSETS			80,815		87,930
NET ASSETS			89,410		98,673
CHARITY FUNDS					
Restricted funds	10		14,815		35,986
Unrestricted funds	10		74,595		62,687
TOTAL FUNDS			89,410		98,673

The financial statements were approved by the Trustees on 20/7/2022 and signed on their behalf, by:

Trustee  **DARREN JONES**

Trustee  **SARA J. STAFFORD**
SARA STAFFORD

The notes on pages 11 to 19 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	12	<u>(60,987)</u>	<u>149,026</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>-</u>	<u>(13,429)</u>
Net cash used in investing activities		<u>-</u>	<u>(13,429)</u>
Change in cash and cash equivalents in the year		(60,987)	135,597
Cash and cash equivalents brought forward		<u>144,510</u>	<u>8,913</u>
Cash and cash equivalents carried forward	13	<u><u>83,523</u></u>	<u><u>144,510</u></u>

The notes on pages 11 to 19 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Teardrops Supporting Your Community constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

All assets costing more than £xxx are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% Reducing Balance
-----------------------	---	----------------------

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES (continued)

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	15,591	-	15,591	36,948
Grants	135,962	157,033	292,995	232,713
Total donations and legacies	151,553	157,033	308,586	269,661
Total 2020	269,661	-	269,661	

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Governance Internal audit costs	2,135	-	2,135	1,594
Governance - Legal and professional	9,443	-	9,443	-
Governance - depreciation - tangible fixed assets	2,148	-	2,148	2,686
	<u>13,726</u>	<u>-</u>	<u>13,726</u>	<u>4,280</u>

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Direct costs - Activities	225,914	-	78,209	304,123	168,801
Expenditure on governance	-	2,148	11,578	13,726	4,280
	<u>225,914</u>	<u>£ 2,148</u>	<u>£ 89,787</u>	<u>£ 317,849</u>	<u>£ 173,081</u>
<i>Total 2020</i>	<u>97,395</u>	<u>2,686</u>	<u>73,000</u>	<u>173,081</u>	

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	<u>2,148</u>	<u>2,686</u>

During the year, no Trustees received any remuneration (2020 - £NIL).
During the year, no Trustees received any benefits in kind (2020 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

6. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 450 (2020 - £ 400). - -

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	£ 225,914	£ 97,395

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
	11	5

No employee received remuneration amounting to more than £60,000 in either year.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
Cost	
At 1 October 2020 and 30 September 2021	13,429
Depreciation	
At 1 October 2020	2,686
Charge for the year	2,148
At 30 September 2021	4,834
Net book value	
At 30 September 2021	8,595
<i>At 30 September 2020</i>	<i>10,743</i>

9. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	2,148	-
Accruals and deferred income	560	56,580
	2,708	56,580

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
Designated funds					
Designated Funds - all funds	22,000	-	-	10,000	32,000
General funds					
General Funds - all funds	40,687	151,553	(139,645)	(10,000)	42,595
Total Unrestricted funds	62,687	151,553	(139,645)	-	74,595
Restricted funds					
Restricted Funds - all funds	35,986	157,033	(178,204)	-	14,815
Total of funds	98,673	308,586	(317,849)	-	89,410

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2020 £
Designated Funds - all funds	-	-	-	22,000	22,000
General Funds - all funds	(1,838)	116,209	(51,684)	(22,000)	40,687
Restricted funds					
Restricted Funds - all funds	3,931	153,452	(121,397)	-	35,986
Total of funds	2,093	269,661	(173,081)	-	98,673

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
Designated funds	22,000	-	-	10,000	32,000
General funds	40,687	151,553	(139,645)	(10,000)	42,595
	<u>62,687</u>	<u>151,553</u>	<u>(139,645)</u>	<u>-</u>	<u>74,595</u>
Restricted funds	35,986	157,033	(178,204)	-	14,815
	<u>98,673</u>	<u>308,586</u>	<u>(317,849)</u>	<u>-</u>	<u>89,410</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 October 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2020 £
Designated funds	-	-	-	22,000	22,000
General funds	(1,838)	116,209	(51,684)	(22,000)	40,687
	<u>(1,838)</u>	<u>116,209</u>	<u>(51,684)</u>	<u>-</u>	<u>62,687</u>
Restricted funds	3,931	153,452	(121,397)	-	35,986
	<u>2,093</u>	<u>269,661</u>	<u>(173,081)</u>	<u>-</u>	<u>98,673</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,595	-	8,595
Current assets	68,708	14,815	83,523
Creditors due within one year	(2,708)	-	(2,708)
	<u>74,595</u>	<u>14,815</u>	<u>89,410</u>

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	10,743	-	10,743
Current assets	108,524	35,986	144,510
Creditors due within one year	(56,580)	-	(56,580)
	<u>62,687</u>	<u>35,986</u>	<u>98,673</u>

12. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(9,263)	96,580
Adjustment for:		
Depreciation charges	2,148	2,686
Decrease in debtors	-	6,226
(Decrease)/increase in creditors	(53,872)	43,534
Net cash (used in)/provided by operating activities	<u>(60,987)</u>	<u>149,026</u>

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	83,523	144,510
Total	<u>83,523</u>	<u>144,510</u>

14. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the year.

15. POST BALANCE SHEET EVENTS

No significant events have occurred after the year end.

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

TEARDROPS SUPPORTING YOUR COMMUNITY

England & Wales - Charity number 1169427

Accounts

**TEARDROPS SUPPORTING YOUR COMMUNITY (Formerly known as
Teardrops Supporting the Homeless)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

TEARDROPS SUPPORTING YOUR COMMUNITY

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Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 19

TEARDROPS SUPPORTING YOUR COMMUNITY

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Trustees

Darren Jones
Wendy Briody
Christine Shaw (appointed 1 November 2019)
Sara Stafford

Charity registered number

1169427

Principal office

110 Crab Street, St Helens, WA10 2DJ

Accountants

CW Accountants Limited, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the year 1 October 2019 to 30 September 2020.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The relief of poverty and to relieve the needs of those without shelter, in particular but not exclusively those who are homeless, rough sleepers or sofa surfers in the borough of St Helens, Hatton and surrounding areas in such ways as the Trustees shall think fit including by the provision of temporary accommodation, outreach and support services.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

1) Teardrops is based in St Helens and aims to meet the needs of those without shelter in particular but not exclusively homeless, rough sleeper, sofa surfers in a way that we believe none of the other charities locally offer. We hope to not only address the short-term problem, by providing outreach, a night cafe and to provide shelter for 3 consecutive nights a week. The criteria for accessing the shelter are:

- Anyone without a roof over their head, regardless of gender, disability, sexuality, religion, age however must be 18 years old or over, ethnic origin etc.
- No one who has been convicted of Arson.
- Is not a schedule one offender.
- Willing to undergo a police check

2) Teardrops provides an Outreach service 3 nights a week targeting the St Helens Town Centre and the outskirts which includes parks, car parks, and the canal. We know from our current outreach work that these are areas frequently used by those who are rough sleeping and most in need. The outreach is delivered by dedicated volunteers who have a keen awareness of the safety issues associated with being on the streets at night, all have hi-vi's jackets, a torch and a mobile phone. There are never less than two volunteers working together at all times. Going forward the service will continue to be delivered by volunteers who have had DBS clearance, reference checked and provided with the appropriate training. All volunteers will be provided with a mobile phone where they can access an out of hours manager that can provide help and/or advice if and when needed, plus a Hi-vis jacket, torch and safety boots provided by Hi-vis, St Helens. The volunteers will be out from 8pm to 11pm offering hot drinks, food donated by Greggs the local baker and Marks & Spencer's and will be provided with the appropriate knowledge to signpost and support individuals. A record will be kept of work carried out in the evening, for monitoring and statistical purposes, issues that have arisen if any, also to ensure safeguarding to volunteers, homeless and the public.

3) The services are delivered by a mixture of both voluntary and paid workers who will go through a recruitment processes that confirms their suitability for the role, this is initially based on key criteria at application stage, the criteria are:-

- No one who has been convicted of Arson
- Is not a schedule one offender.
- Willing to undergo a police check.

This is followed by behavioural based interview process and checking processes in place e.g. DBS clearance, references, certificate checks. Full training will be provided to a Teardrops specification to ensure all workers can carry out their work with confidence and the skills needed to undertake that role.

4) The potential beneficiaries are made aware of Teardrops and how to access its services by utilising relationship and resource service provision in the St Helens and surrounding areas. examples of these are housing providers, statutory bodies. (probation and police) safer communities partnership, Multi agency safeguarding hub, substance misuse services, mental health, CAB, voluntary and community action. A service

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020

launch roll out of media. Leaflets and posters provided by Masterprint who are our supporters and also through social media sites e.g. Twitter, Facebook and our own Website. In addition, our Outreach service has already provided a level of contact and support to the homeless community, which means we are already extensively known to many via word of mouth.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Charitable Purpose of Teardrops is best described by items 12 of the Charities Act 2011 - The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage i.e. it is a charity concerned with the relief of the issues assorted with homelessness. It will address those issues by providing relief, specific remedies and specialist advice.

Teardrops will specifically address the causes of homelessness (MH, Drug Dependency, Alcohol & Poverty, and Unemployment) through support, and working alongside multi agencies, in house training and courses. This will help relieve unemployment and the strain on other services e.g. NHS, mental health services and the economy.

Achievements and performance

a. REVIEW OF ACTIVITIES

Summary from Darren Jones – Chairman of Trustees

The first big piece of news we've changed our name! It's now Teardrops Supporting Your Community. This reflects the fact that we now support a wider range of people in addition to the homeless e.g. vulnerable families and those living in deprivation.

The main factor that highlighted this need was Covid as it very quickly became apparent that there was a much bigger requirement for day to day support than was initially thought.

Through the last financial year, we have maintained the 'large step change' in how and what we deliver. We now bring together all the support services in one, permanent, location which has made it more beneficial for our service users and enable us to deliver a much more structured program of help, including classroom-based initiatives. Opening our Hub has been key to the development of the service we provide.

In the last year from October 2019 to September 2020 we -

- have served 40 service users per night with meals. Our Café is open four nights per week so in the last year we have served 8320 meals.
- have served 110 service users per week with meals during the day this equates to 5720 meals
- So in total that is 14040 meals per year to service users
- have supplied 235 emergency food packs for rough sleepers
- have made at least 312 deliveries of meals/snacks to hostels
- have supplied at least 3200 sets of toiletries to the homeless and hostels
- have made at least 2500 pickups of food from our supporters e.g. Greggs, Tesco, M&S etc.
- In Christmas 2019 we distributed: -
- 450 Hampers for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- 600 Gift sets for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- 1200 Toys for hostels, families with disabilities, 20 schools in deprived areas and refugees (Syrian families)
- Supported four local primary schools in three different very deprived areas with 12 baskets of food per month to each school which support around thirty families per school.
- Collected & distributed 1300 Easter eggs to hostels and families in their homes
- Distributed in excess of 5000 hampers to families for support during Covid

The Hub.

TEARDROPS SUPPORTING YOUR COMMUNITY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Our activities in the Hub have obviously been impacted by Covid, however we have managed to achieve/deliver the following:-

- Maths & English courses for Service Users
- The #Workshop which was for children 11-16 and addressed knife & gang crime, drink, drugs, first aid, and anti-social behaviour
- Advice & support for Service Users
- We still serve evening meals on four nights a week (they are served outside)

The Hub is now Covid proofed with cubicles and social distancing measures in place and has been used by other Services e.g. Crisis, NACRO, Mental Health Team

Our Supporters

We have continued to grow our supporter base and it now consists of the following principle sponsors who have offered us significant additional support during the Covid pandemic: - National Lottery Fund, The Tudor Trust, Steve Morgan and Garfield Western.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The charity aims to have 6 months running costs as a designated fund. This is as per the Charities Commission guidance and will be in the event that the company is wound up. Currently, the charity has around 3 months running costs.

c. SURPLUS/ DEFICIT

The Charity made a surplus of £96,580 throughout the year to 30th September 2020. This was primarily made up of unspent grants and build up of designated reserves in line with the Charities Commission best practice guidance.

Structure, governance and management

a. CONSTITUTION

The charity was incorporated on 1 April 2016 and commenced trading on that date. There have been no/the following changes since the last annual report - Name change from Teardrops Supporting the Homeless to Teardrops Supporting Your Community.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

We have a Board of Trustees which is made up of four people of all ages with a wide variety of skills and

TEARDROPS SUPPORTING YOUR COMMUNITY

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

experience.

Darren Jones is our Chairperson and is an employee at P4G, Darren was homeless himself many years ago so knows first hand what its like to be homeless. and the effects it has on you.

Wendy Briody is our Secretary. Wendy is a mental health nurse and works for (CAMHS). Wendy also was Temporary Manager for over 6 months running the service until they could find a replacement,

Sara Stafford is our Treasurer, Sara is a Paramedic and works for the North West ambulance service.. Sara is good at prioritising and an excellent bookkeeper.

There are regular meetings/reviews between these and the CEO - Denise Kelly. to confirm status, progress, next initiatives etc.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 18/06/2021 and signed on their behalf by:

20-06-2021

 DARREN JONES
 SARA STAFFORD
SARA STAFFORD

TEARDROPS SUPPORTING YOUR COMMUNITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TEARDROPS SUPPORTING YOUR COMMUNITY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

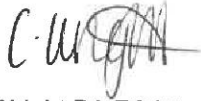
1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TEARDROPS SUPPORTING YOUR COMMUNITY

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Signed:



Courtney Wright BA FCCA

Dated:

30th July 2021

The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

TEARDROPS SUPPORTING YOUR COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:					
Donations and legacies	2	116,209	153,452	269,661	99,216
TOTAL INCOME		<u>116,209</u>	<u>153,452</u>	<u>269,661</u>	<u>99,216</u>
EXPENDITURE ON:					
Charitable activities	3	51,684	121,397	173,081	109,775
TOTAL EXPENDITURE	4	<u>51,684</u>	<u>121,397</u>	<u>173,081</u>	<u>109,775</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		64,525	32,055	96,580	(10,559)
NET MOVEMENT IN FUNDS		64,525	32,055	96,580	(10,559)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(1,838)	3,931	2,093	12,652
TOTAL FUNDS CARRIED FORWARD		<u><u>62,687</u></u>	<u><u>35,986</u></u>	<u><u>98,673</u></u>	<u><u>2,093</u></u>

The notes on pages 11 to 19 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

**BALANCE SHEET
AS AT 30 SEPTEMBER 2020**

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	8		10,743		-
CURRENT ASSETS					
Debtors	9	-		6,226	
Cash at bank and in hand		144,510		8,913	
		<u>144,510</u>		<u>15,139</u>	
CREDITORS: amounts falling due within one year	10	(56,580)		(13,046)	
NET CURRENT ASSETS			87,930		2,093
NET ASSETS			98,673		2,093
CHARITY FUNDS					
Restricted funds	11		35,986		3,931
Unrestricted funds	11		62,687		(1,838)
TOTAL FUNDS			98,673		2,093

The financial statements were approved by the Trustees on 18/06/2021 and signed on their behalf, by:

The notes on pages 11 to 19 form part of these financial statements.

20-06-2021

[Signature]
SARA J STAFFORD

OARREN JONES
SARA STAFFORD

TEARDROPS SUPPORTING YOUR COMMUNITY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	13	<u>149,026</u>	<u>(3,739)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(13,429)</u>	<u>-</u>
Net cash used in investing activities		<u>(13,429)</u>	<u>-</u>
Change in cash and cash equivalents in the year		135,597	(3,739)
Cash and cash equivalents brought forward		<u>8,913</u>	<u>12,652</u>
Cash and cash equivalents carried forward	14	<u><u>144,510</u></u>	<u><u>8,913</u></u>

The notes on pages 11 to 19 form part of these financial statements.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Teardrops Supporting Your Community constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

All assets costing more than £xxx are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% Reducing Balance
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1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

TEARDROPS SUPPORTING YOUR COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	36,948	-	36,948	35,572
Grants	79,261	153,452	232,713	63,644
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	116,209	153,452	269,661	99,216
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	99,216	-	99,216	
	<hr/>	<hr/>	<hr/>	

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

3. GOVERNANCE COSTS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Governance Internal audit costs	1,594	-	1,594	1,176
Governance - depreciation - tangible fixed assets	2,686	-	2,686	-
	<u>4,280</u>	<u>-</u>	<u>4,280</u>	<u>1,176</u>

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Direct costs - Activities	97,395	-	71,406	168,801	108,599
Expenditure on governance	-	2,686	1,594	4,280	1,176
	<u>97,395</u>	<u>£ 2,686</u>	<u>£ 73,000</u>	<u>£ 173,081</u>	<u>£ 109,775</u>
<i>Total 2019</i>	<u>67,213</u>	<u>-</u>	<u>-</u>	<u>67,213</u>	

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: - owned by the charity	<u>2,686</u>	<u>-</u>

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

6. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 450 (2019 - £1,040).

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

7. STAFF COSTS

Staff costs were as follows:

	2020		<i>2019</i>
	£		£
Wages and salaries	£ 97,395	£	<i>67,213</i>

The average number of persons employed by the charity during the year was as follows:

	2020		<i>2019</i>
	No.		No.
	5		<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
Cost	
At 1 October 2019	-
Additions	13,429
At 30 September 2020	13,429
Depreciation	
At 1 October 2019	-
Charge for the year	2,686
At 30 September 2020	2,686
Net book value	
At 30 September 2020	10,743
<i>At 30 September 2019</i>	-

9. DEBTORS

	2020		<i>2019</i>
	£		£
Prepayments and accrued income	-	-	<i>6,226</i>

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

10. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	-	7,298
Accruals and deferred income	56,580	5,748
	56,580	13,046
	56,580	13,046

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2020 £
Designated funds					
Designated Funds - all funds	-	-	-	22,000	22,000
	-	-	-	22,000	22,000
General funds					
General Funds - all funds	(1,838)	116,209	(51,684)	(22,000)	40,687
Total Unrestricted funds	(1,838)	116,209	(51,684)	-	62,687
	(1,838)	116,209	(51,684)	-	62,687
Restricted funds					
Restricted Funds - all funds	3,931	153,452	(121,397)	-	35,986
Total of funds	2,093	269,661	(173,081)	-	98,673
	2,093	269,661	(173,081)	-	98,673

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2019 £
General funds					
General Funds - all funds	5,132	35,572	(42,562)	-	(1,858)
	5,132	35,572	(42,562)	-	(1,858)
Restricted funds					
Restricted Funds - all funds	7,500	63,644	(67,213)	-	3,931
	7,500	63,644	(67,213)	-	3,931

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 October 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2020 £
Designated funds	-	-	-	22,000	22,000
General funds	(1,838)	116,209	(51,684)	(22,000)	40,687
	<u>(1,838)</u>	<u>116,209</u>	<u>(51,684)</u>	<u>-</u>	<u>62,687</u>
Restricted funds	3,931	153,452	(121,397)	-	35,986
	<u>2,093</u>	<u>269,661</u>	<u>(173,081)</u>	<u>-</u>	<u>98,673</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 October 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2019 £</i>
General funds	5,132	35,572	(42,562)	(1,858)
Restricted funds	7,500	63,644	(67,213)	3,931
	<u>12,632</u>	<u>99,216</u>	<u>(109,775)</u>	<u>2,073</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	10,743	-	10,743
Current assets	108,524	35,986	144,510
Creditors due within one year	(56,580)	-	(56,580)
	<u>62,687</u>	<u>35,986</u>	<u>98,673</u>

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	11,208	3,931	15,139
Creditors due within one year	(13,046)	-	(13,046)
	<u>(1,838)</u>	<u>3,931</u>	<u>2,093</u>

13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	96,580	(10,559)
Adjustment for:		
Depreciation charges	2,686	-
Decrease/(increase) in debtors	6,226	(6,226)
Increase in creditors	43,534	13,046
Net cash provided by/(used in) operating activities	<u>149,026</u>	<u>(3,739)</u>

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in hand	144,510	8,913
Total	<u>144,510</u>	<u>8,913</u>

15. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the year.

16. POST BALANCE SHEET EVENTS

No significant events have occurred after the year end.

TEARDROPS SUPPORTING YOUR COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

17. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.