

CHARITY REGISTRATION NUMBER: 1169427

Teardrops Supporting the Homeless CIO
Unaudited Financial Statements
30 September 2019

BRAMWELL MORRIS

Chartered accountant
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Teardrops Supporting the Homeless CIO

Financial Statements

Year ended 30 September 2019

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Teardrops Supporting the Homeless CIO

Trustees' Annual Report

Year ended 30 September 2019

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2019.

Reference and administrative details

Registered charity name	Teardrops Supporting the Homeless CIO
Charity registration number	1169427
Principal office	110 Crab Street St Helens Merseyside WA10 2DJ United Kingdom

The trustees

Mrs W Briody
Mr D Jones
Mr S Noonan
Mrs SJ Stafford

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Structure, governance and management

Management Committee/Trustees

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

Darren Jones is our Chairperson and is an employee at P&G, Darren was homeless himself many years ago so knows first-hand what it's 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.

NB - since this report a fourth trustee has been added, details can be found on the Charities Commission website.

Teardrops Supporting the Homeless CIO

Trustees' Annual Report *(continued)*

Year ended 30 September 2019

Objectives and activities

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, Halton and surrounding areas in such ways as the Trustees shall think fit including by the provision of temporary accommodation, outreach and support services.

How Our Activities Deliver 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 associated 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.

Carrying out purpose for the public benefit, further information: -

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-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 processes that confirms their suitability for the roles, this is initially based on key criteria

Teardrops Supporting the Homeless CIO

Trustees' Annual Report *(continued)*

Year ended 30 September 2019

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 & surrounding areas, examples of these are housing providers, statutory bodies, (probation/police) safer communities partnership, Multi agency safeguarding hub, substance misuse services, mental health, CAB, voluntary and community action A service launch roll out of media, leaflets & 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.

Teardrops Supporting the Homeless CIO

Trustees' Annual Report *(continued)*

Year ended 30 September 2019

Achievements and performance

Summary from Darren Jones - Chairman of Trustees

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 2018 to September 2019 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 2018 we distributed: -

" 350 Hampers for hostels, families with disabilities and refugees (Syrian families)

" 1200 Gift sets for hostels, families with disabilities and refugees (Syrian families)

" Support three local primary schools in three different very deprived areas with 8 baskets of food per month to each school which support around thirty families per school.

" Collected & distributed 1200 Easter eggs and to 15 primary schools and various mother and baby units in the hostels

The Hub.

It has been a year since we opened our Hub which currently provides a night café (19:00- 22:00) four nights per week (Sunday, Tuesday, Wednesday & Friday), where approximately between 45-60 service users attend each time. We offer a choice of two hot meals, and drinks. The hub in the evening is also a safe, warm, and inviting atmosphere where they can socialise, watch films, play games, speak to staff and volunteers for help, support, and advice. St Helens Environmental Health assessed the Hub kitchen and it was awarded a five-star rating. The Hub also meets all the requirements, Fire Safety, Health and Safety, GDPR registered number ZA438905, Disability access requirements, plus Policies and Procedures are all in place and has been signed off by the requisite regulatory bodies that assess those criteria. The people who access our service are from local hostels, people who sleep rough, sofa surfing, vulnerable and at risk of losing their home, also those who have recently been re-housed and still in need of support. All the attendees come for many different reasons, and in addition to the four nights on the last Thursday in every month we run in

Teardrops Supporting the Homeless CIO

Trustees' Annual Report *(continued)*

Year ended 30 September 2019

turn, a lady's night e.g. pamper evening, mock-tails and a guest singer, the month after is men's night, and the month after a mixed night.

We have already added to the initial food & meal services we provide from the Hub, details of these are: -

" Monday - Multi Agency Day 09:30 - 16:00 - four/five Agencies, including Crisis, sexual health, CGL(drug and alcohol) Housing associations, Trailblazers(St Helens) DWP, Housing options, MIND etc attend to help us support around 55 plus service users giving advice, support, and assistance with completing under one roof applications, Universal Credit, PIP Forms as we can perform this in the Hub. Any further referrals etc. are passed to the Trailblazers. We have St Helens Trailblazers, a government initiative that is funded by the Liverpool City Region and delivered by St Helens Council.

" We also carry out tests for Gonorrhoea, chlamydia and pregnancy, referrals to other services e.g. Mental health, Rape and sexual abuse support centre, Adult social care (St Helens Council) plus support with furniture as well as emergency food parcels.

" All those accessing this day service receive a free breakfast & lunch. There is also a hairdresser on site for hair styling/cutting free of charge.

" Tuesday -

" Voice on the Street 09:30 - 12:00 - This is an advocacy group giving service users a safe place where they can express the issues they face and the output from this is fed back to services with their request, to our local Council (St Helens) Councillors, Police, NWBH so that change can be made. The group consists of a Chairperson and two Living Book Mentors as well as other service users and is facilitated and minuted by us. Living book mentors are service users nominated by and from the homeless community, who have a wealth of experience in key areas for example, recovery from an addiction, living with and coming through DV, they support others who are still struggling with a similar experience. Most recently St Helens Council have recognised that there is a need for a lived experience group and the benefits it can bring. Last month St Helens Council, multi-agencies and partners along with the two elected living book mentors, came together in the first of its kind, to listen to the issues the homeless community feel they have, and what they believe is need if we are to eradicate homeless. This is now rolled out in St Helens and will come together every three months.

" Schools Activities 13:00 - 16:00 - We offer various Educational Workshops in our Hub and deliver talks and seminars off site all tailored to suit each individual group. Our workshops are built around prevention and tackling the stigma and barriers associated with homelessness. Our workshop for Primary School age focuses on positivity and wellbeing through more activity led creative artwork sessions, discussing how to raise awareness and make change, whilst still delivering a positive message around prevention of homelessness. Workshops undertaken in the Hub also include cooking for the evening's meal and packing our Cleaner Clothes packs and Stay Fresh toiletry packs. We will also offer placements for students wanting to work with those that are affected by homelessness, plus the Princes Trust, National Citizenship etc.

" Wednesday -

" Schools Activities - Due to a high demand we run two workshops a week. We also go into the schools to give talks, presentations, and mini workshops.

" Thursday -

" Check it out 09:30 - 16:00 - We have recently started up a check it out day. Every Thursday with the help and support from other statutory and third sector providers e.g.; St Helens Health and Well-being who assess and help with weight management, oral health, blood pressure, dietary plans. Apex a charitable organisation who support men and woman-with criminal convictions to seek employment, Pause who work with women who have experienced, or at risk of their child/children

Teardrops Supporting the Homeless CIO

Trustees' Annual Report *(continued)*

Year ended 30 September 2019

being removed, plus Crisis and Shelter also attend. We also support our service users with bidding on houses, job search, keeping them up to date with their (UC) journals and support seeking apprenticeships, voluntary work and joining groups they may be interested in.

" Friday - Drop in & arts and crafts 10:00 - 16:00 -

" Our drop-in service offers support to those who need it, are wanting to come to socialise to break the boredom. We also do Upcycling, revamping old lamps, tables, mirrors, picture frames, book art during our arts and craft sessions.

" Every month the service users choose what they would like to do for the next four weeks from 1.30pm. e.g., Boxercise with the Healthy living and well-being group. Litter picking around the town etc

Contact person: Denise Kelly - CEO - denise.kelly@teardrops.org.uk

Alternative contact person: Shauni Ward - Service Manager - shauni_teardrops@outlook.com

Alternative contact person: Nicholas Dyer - Hub Manager - nick.dyer.teardrops@gmail.com

Financial review

Charitable operations for the period under review have resulted in a deficit of £10,559, which has been in line with trustees' expectations. The trustees feel that, should operating circumstances remain the same during the next financial period, then a small surplus should result.

Plans for future periods

We are planning lots of exciting new initiatives for the first part of 2020 which are more community oriented and where the overarching principle is designed to be more preventative as opposed to reactive.

The trustees' annual report was approved on 17/07/2020 and signed on behalf of the board of trustees by:

Mr D Jones
Trustee



Teardrops Supporting the Homeless CIO

Independent Examiner's Report to the Trustees of Teardrops Supporting the Homeless CIO

Year ended 30 September 2019

I report to the trustees on my examination of the financial statements of Teardrops Supporting the Homeless CIO ('the charity') for the year ended 30 September 2019.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

27/7/2020

Teardrops Supporting the Homeless CIO

Statement of Financial Activities

Year ended 30 September 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	35,572	63,644	99,216	77,519
Other trading activities	5	—	—	—	3,464
Total income		<u>35,572</u>	<u>63,644</u>	<u>99,216</u>	<u>80,983</u>
Expenditure					
Expenditure on charitable activities	6,7	42,562	67,213	109,775	80,260
Total expenditure		<u>42,562</u>	<u>67,213</u>	<u>109,775</u>	<u>80,260</u>
Net (expenditure)/income and net movement in funds		<u>(6,990)</u>	<u>(3,569)</u>	<u>(10,559)</u>	<u>723</u>
Reconciliation of funds					
Total funds brought forward		5,152	7,500	12,652	11,929
Total funds carried forward		<u>(1,838)</u>	<u>3,931</u>	<u>2,093</u>	<u>12,652</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

Teardrops Supporting the Homeless CIO

Statement of Financial Position

30 September 2019

	Note	2019 £	2018 £
Current assets			
Debtors	12	6,226	–
Cash at bank and in hand		8,913	12,652
		<u>15,139</u>	<u>12,652</u>
Creditors: amounts falling due within one year	13	13,046	–
Net current assets		<u>2,093</u>	<u>12,652</u>
Total assets less current liabilities		<u>2,093</u>	<u>12,652</u>
Net assets		<u>2,093</u>	<u>12,652</u>
Funds of the charity			
Restricted funds		3,931	7,500
Unrestricted funds		(1,838)	5,152
Total charity funds	14	<u>2,093</u>	<u>12,652</u>

These financial statements were approved by the board of trustees and authorised for issue on 17/07/2020 and are signed on behalf of the board by:

Sara J. Stafford

Mrs SJ Stafford
Trustee

Tangible fixed assets consist of donated and purchased furniture and equipment at a value of £23,292. The total amount being charged to revenue.

The notes on pages 10 to 15 form part of these financial statements.

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements

Year ended 30 September 2019

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 110 Crab Street, St Helens, Merseyside, WA10 2DJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	35,572	—	35,572
Grants			
Grants receivable	—	63,644	63,644
	<u>35,572</u>	<u>63,644</u>	<u>99,216</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	45,234	—	45,234
Grants			
Grants receivable	—	32,285	32,285
	<u>45,234</u>	<u>32,285</u>	<u>77,519</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising	—	—	3,464	3,464

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Direct charitable activities	41,386	67,213	108,599
Support costs	1,176	–	1,176
	<u>42,562</u>	<u>67,213</u>	<u>109,775</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Direct charitable activities	49,975	29,985	79,960
Support costs	300	–	300
	<u>50,275</u>	<u>29,985</u>	<u>80,260</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Direct charitable activities	108,599	–	108,599	79,960
Governance costs	–	1,176	1,176	300
	<u>108,599</u>	<u>1,176</u>	<u>109,775</u>	<u>80,260</u>

8. Analysis of support costs

	Analysis of support costs activity 17 £	Total 2019 £	Total 2018 £
Governance costs	<u>1,176</u>	<u>1,176</u>	<u>1,176</u>

9. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,176</u>	<u>1,176</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	<u>67,213</u>	<u>22,542</u>

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

10. Staff costs *(continued)*

The average head count of employees during the year was 3 (2018: 3).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Debtors

	2019	2018
	£	£
Prepayments and accrued income	<u>6,226</u>	<u>—</u>

13. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	5,748	—
Social security and other taxes	<u>7,298</u>	<u>—</u>
	<u>13,046</u>	<u>—</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2018	Income £	Expenditure £	At 30 September 2019
General funds	<u>5,152</u>	<u>35,572</u>	<u>(42,562)</u>	<u>(1,838)</u>

Restricted funds

	At 1 October 2018	Income £	Expenditure £	At 30 September 2019
Restricted Funds	<u>7,500</u>	<u>63,644</u>	<u>(67,213)</u>	<u>3,931</u>

Teardrops Supporting the Homeless CIO

Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Current assets	11,208	3,931	15,139	12,652
Creditors less than 1 year	(13,046)	—	(13,046)	—
Net assets	<u>(1,838)</u>	<u>3,931</u>	<u>2,093</u>	<u>12,652</u>

16. Financial instruments

The charity currently holds no financial instruments.

Teardrops Supporting the Homeless CIO

Management Information

Year ended 30 September 2019

The following pages do not form part of the financial statements.

Teardrops Supporting the Homeless CIO

Detailed Statement of Financial Activities

Year ended 30 September 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	35,572	45,234
Grants receivable	63,644	32,285
	<u>99,216</u>	<u>77,519</u>
Other trading activities		
Fundraising	—	3,464
	<u>—</u>	<u>3,464</u>
Total income	<u>99,216</u>	<u>80,983</u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,381	8,390
Wages and salaries	67,213	22,542
Repairs and maintenance	—	1,585
Insurance	614	466
Other establishment	28,346	14,639
Other motor/travel costs	2,272	801
Legal and professional fees	1,176	2,799
Other office costs	3,312	1,143
Equipment	461	23,292
Training	—	4,603
	<u>109,775</u>	<u>80,260</u>
Total expenditure	<u>109,775</u>	<u>80,260</u>
Net (expenditure)/income	<u>(10,559)</u>	<u>723</u>

Teardrops Supporting the Homeless CIO

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2019

	2019 £	2018 £
Expenditure on charitable activities		
Direct charitable activities		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	6,381	8,390
Direct charitable activity 1 - wages/salaries	67,213	22,542
Direct charitable activity 1 - repairs & maintenance	—	1,585
Direct charitable activity 1 - insurance	614	466
Direct charitable activity 1 - other establishment	28,346	14,639
Direct charitable activity 1 - other motor/travel costs	2,272	801
Direct charitable activity 1 - legal and professional fees	—	2,499
Direct charitable activity 1 - other office costs	3,312	1,143
Equipment	461	23,292
Training	—	4,603
	<u>108,599</u>	<u>79,960</u>
Governance costs		
Governance costs - accountancy fees	<u>1,176</u>	<u>300</u>
Expenditure on charitable activities	<u>109,775</u>	<u>80,260</u>