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

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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#### **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

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

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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-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

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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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)

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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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,

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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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.

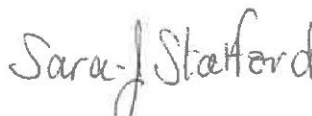
This report was approved by the Trustees, on 20/11/2022 and signed on their behalf by:

Trustee



DARREN JONES

Trustee



SARA STAFFORD

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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#### 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.



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**TEARDROPS SUPPORTING YOUR COMMUNITY**

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

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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**

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

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

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

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**TEARDROPS SUPPORTING YOUR COMMUNITY**

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

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

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

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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#### 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.

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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#### 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.

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## TEARDROPS SUPPORTING YOUR COMMUNITY

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

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#### 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>
Total 2020	<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).                      -       -



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**TEARDROPS SUPPORTING YOUR COMMUNITY**

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

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**7. STAFF COSTS**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>£ 225,914</b>	<b>£ 97,395</b>

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

<b>2021</b>	<b>2020</b>
<b>No.</b>	<b>No.</b>
<b>11</b>	<b>5</b>

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

**8. TANGIBLE FIXED ASSETS**

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

**9. CREDITORS: Amounts falling due within one year**

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

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 £
<b>Designated funds</b>					
Designated Funds - all funds	22,000	-	-	10,000	32,000
<b>General funds</b>					
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
<b>Restricted funds</b>					
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
<b>Restricted funds</b>					
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
	<b>62,687</b>	<b>151,553</b>	<b>(139,645)</b>	<b>-</b>	<b>74,595</b>
Restricted funds	35,986	157,033	(178,204)	-	14,815
	<b>98,673</b>	<b>308,586</b>	<b>(317,849)</b>	<b>-</b>	<b>89,410</b>

#### 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
	<b>(1,838)</b>	<b>116,209</b>	<b>(51,684)</b>	<b>-</b>	<b>62,687</b>
Restricted funds	3,931	153,452	(121,397)	-	35,986
	<b>2,093</b>	<b>269,661</b>	<b>(173,081)</b>	<b>-</b>	<b>98,673</b>

#### 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)
	<b>74,595</b>	<b>14,815</b>	<b>89,410</b>

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**TEARDROPS SUPPORTING YOUR COMMUNITY**

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

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**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**

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

**13. ANALYSIS OF CASH AND CASH EQUIVALENTS**

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

**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.

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**TEARDROPS SUPPORTING YOUR COMMUNITY**

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

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**16. CONTROLLING PARTY**

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