

**COMPANY REGISTRATION NUMBER: 03043493**  
**CHARITY REGISTRATION NUMBER: 1050035**

**Time Together**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**LITHGOW PERKINS LLP**  
Chartered Accountants  
Crown Chambers  
Princes Street  
Harrogate

**Time Together**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

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**Time Together**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Directors' Report)**  
**Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

<b>Registered charity name</b>	Time Together
<b>Charity registration number</b>	1050035
<b>Company registration number</b>	03043493
<b>Principal office and registered office</b>	Unit 10 Provincial Works The Avenue Harrogate

**The trustees**

C Trickett  
E A Denny  
H Fairbrother  
H M Shay  
J Turner  
L M E D Cameron (Appointed 1 May 2023)

**Company secretary** H Eaden (Resigned 1 December 2022)  
H Fairbrother (Appointed 1 December 2022)

**Accountants** Lithgow Perkins LLP  
Chartered Accountants  
Crown Chambers  
Princes Street  
Harrogate

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and activities**

The principal activity of the charity is to promote and create valued social roles for people with disabilities, to support people with disabilities in developing new and maintaining existing friendships and to enable them to contribute their skills and abilities to their respective communities. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Time Together**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Directors' Report) (continued)**  
**Year ended 31 March 2023**

**Background**

Time Together is a Registered Charity and Limited Company by guarantee, incorporated on 7 April 1995.

We are a Harrogate based charity that provides support services in North Yorkshire for disabled and autistic people with additional needs. Since 1995 we have been enabling and empowering individuals to live meaningful, inclusive, rewarding and fulfilling lives in the community and our activities provide benefit to members of our local community.

The majority of our efforts go into providing direct care to individuals. We provided over 400 hours per week (21,000 hours per year) of individual one-to-one support. We also facilitate small group-based activities throughout the year. Alongside meeting basic care needs, the emphasis in all of our activities is promoting shared enjoyment and improved social opportunity for people who are otherwise vulnerable to becoming isolated, with focus on independence well-being and community connection.

- **Our Vision**

People in the Harrogate area with support needs live life well

- **Mission**

Time Together provides people with support needs living in Harrogate and its surrounding area with the choices, personalised support and opportunities they need to improve their independence, wellbeing and community connections.

- **Values**

Everything we do is underpinned by our values. As an organisation we are:

***Passionate*** about what we do

***Open, honest*** and ***inclusive*** in the way we operate and communicate

***Enabling*** in the way we support individuals

***Caring*** – we treat everyone with respect and kindness

***Loyal*** and ***dedicated*** – both staff to the organisation and vice versa and to the clients we support

***Flexible*** and ***accommodating*** in our approach

## **Time Together**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Directors' Report) (continued)**

**Year ended 31 March 2023**

#### **Business management review**

Whilst keeping clients very much at the centre of our work, as a caring charity, we have a clear responsibility to review and strengthen our purpose, objectives and effectiveness of care provision. Our approach is characterised by gradual progressive changes which build on successes without jeopardising continuity.

The service operates with a CEO, a Deputy Manager, 2 Senior Support Workers, a team of Support Workers and an Administrator.

#### **Maintaining and developing standards**

The most recent inspection of our services carried out by the Care Quality Commission was on 20 December 2019.

In giving their rating the Care Quality Commission ask:

Is the service

- Safe
- Effective
- Caring
- Responsive
- Well-led

The service was rated as 'good' overall, having remained so since the previous inspections in April 2015 and April 2017.

The full report is available at: <https://www.cqc.org.uk/location/1-580243993>.

#### **The Trust Board**

We are governed by a small voluntary Board of Trustees who are also Company Directors of Time Together and responsible for overseeing the work of the organisation, setting strategic direction, ensuring regulatory compliance, and acting as ambassadors for the organisation. Trustees typically meet on a six to eight weekly basis, or more frequently if necessary, and bring a wide range of skills and experience including: financial skills, first-hand experience of being parents/carers of our client groups, educational experience, charity governance and management, strategic planning, budgeting and regulatory knowledge and awareness of other areas important to our work, such as safeguarding.

Our approach to trustee induction involves supporting new trustees to understand the work of the organisation to enable them to see the impact that their decisions may have. Trustees are encouraged to become directly involved in activities alongside our clients and to join the staff at times in their administrative and management work at the small team office. Trustees can join in training which is provided to the staff team, and are offered training specific to their role.

**Time Together**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Directors' Report) (continued)**  
**Year ended 31 March 2023**

**The Trust Board (Continued)**

Trustees in post at the time this report was approved:

Office	Name
Chairperson	Jane Turner
Treasurer	Chris Trickett
Secretary	Harriet Fairbrother
Trustee	Emma Denny
Trustee	Helen Shay
Trustee	Lindsay Cameron

We are pleased that our Trustees continue to be loyal and committed to Time Together, and that we have excellent continuity. We however continue to review the skill mix of Trustees and to seek new Trustees who will bring appropriate skills and experience to the organisation.

**Staff**

Time Together provides employment for a team of 19 staff which is a mix of full time and part time hours.

Despite the fact that there are challenges in recruitment in the care sector and lower rates of pay, we try to ensure that staff feel rewarded in their work and we continue to have a relatively low turnover of staff, some of whom have been with Time Together for over fifteen years. There is good staff loyalty to Time Together and its purpose.

**Embedding Time Together into the community**

Though Time Together has a robust individual identity, we are aware that this is strengthened by working with and accepting support from other organisations in our community which we continue to develop strong links in working jointly with.

We encourage others to share in our resources and are pleased to continue to welcome community groups and organisations such as musical societies and fitness classes to use our premises and individuals who hire our sensory room facilities.

**Financial stability**

The trend over recent years of having to work harder to maintain a secure financial position continues. Pressure from reduction in overall care budgets through ongoing 'austerity' measures means that we have to be very cautious in agreeing any expenditure and that we have had to invest significant time in working to achieve other incomes to support and extend the range of services and opportunities we can offer to clients. We are careful to keep under review and renegotiate contracts such as phone facilities, to ensure that the charity funds are used as effectively as possible.

Reviews of our risk register have led us to consider lesser threats to our stability and continuity, along with more significant threats with possible increased staff sickness in an epidemic.

We have been fortunate to receive donations this year from AM Fenton Trust, Starbeck Post Office and from a number of other private donors. Charitable giving and income from client services has supported the continuation of Time Together as a viable organisation.

**Time Together**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Directors' Report) (continued)**  
**Year ended 31 March 2023**

**Financial stability (continued)**

As of December 2023, we continue to have a sound financial position and are able to maintain individualised care for all our clients.

**Use of our building**

For the past 10 years, Time Together has been based in a building which affords us a small office space and a good-sized hall that provides space for a variety of activities for our clients and local community uses.

**Looking forward**

We are heartened by the fact that Time together has provided a great quality of care and opportunities for over a quarter of a century and we look forward to a bright future ahead.

**Financial Review**

The deficit for the year was £15,183 (2022: £34,530 surplus). The balance of funds at the end of the year was £139,920 (2022: £155,103) and these reserves are considered adequate for our purposes and our plans for the year ahead.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 19 December 2023 and signed on behalf of the board of trustees by:

Jane Turner  
Chair of Trustees  
On behalf of the Trust Board

**Time Together**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Time Together**

**Year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Michael Briggs FCA  
Independent Examiner

Crown Chambers  
Princes Street  
Harrogate

19 December 2023



**Time Together**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**31 March 2023**

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	6,458	-	6,458	5,491
Other trading activities	6	378,173	-	378,173	345,931
Grants	7	1,768	-	1,768	34,304
<b>Total income</b>		<b>386,399</b>	<b>-</b>	<b>386,399</b>	<b>385,726</b>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	(399,290)	-	(399,290)	(349,258)
Expenditure on charitable activities	9,10	(2,292)	-	(2,292)	(1,938)
<b>Total expenditure</b>		<b>(401,582)</b>	<b>-</b>	<b>(401,582)</b>	<b>(351,196)</b>
<b>Net income and net movement in funds</b>		<b>(15,183)</b>	<b>-</b>	<b>(15,183)</b>	<b>34,530</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		154,701	402	155,103	120,573
<b>Total funds carried forward</b>		<b>139,518</b>	<b>402</b>	<b>139,920</b>	<b>155,103</b>

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

**Time Together**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2023**

		2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	15	4,552	6,071
<b>Current assets</b>			
Debtors	16	10,202	3,787
Cash at bank and in hand		127,252	147,429
		<u>137,454</u>	<u>151,216</u>
<b>Creditors: amounts falling due within one year</b>	17	2,086	2,184
<b>Net current assets</b>		<u>135,368</u>	<u>149,032</u>
<b>Total assets less current liabilities</b>		<u>139,920</u>	<u>155,103</u>
<b>Funds of the charity</b>			
Unrestricted funds		139,518	154,701
Restricted funds		402	402
<b>Total charity funds</b>	18	<u>139,920</u>	<u>155,103</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- ☐ The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- ☐ The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2023 and are signed on behalf of the board by:

J Turner  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

**Time Together**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2023**

**1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 10, Provincial Works, The Avenue, Harrogate.

**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.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when imposed by the donor or when funds are raised for any particular restricted purposes.

## **Time Together**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements (*continued*)**

**Year ended 31 March 2023**

#### **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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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#### **4. Limited by guarantee**

The company is a private company limited by guarantee and consequently does not have any share capital. Each of the members are liable to contribute an amount not exceeding £10 towards the assets of the company in the event of a liquidation.

**Time Together**

**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**

**Year ended 31 March 2023**

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Donations</b>				
Voluntary income	6,458		6,458	5,491

**6. Other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Client mileage	49,335		49,335	11,456
Day services	328,838		328,838	334,475
	<u>378,173</u>		<u>378,173</u>	<u>345,931</u>

**7. Government grants**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Costs of generating voluntary income	1,768		1,768	34,304

**8. Costs of other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	324,952		324,952	281,318
Employer's NIC	17,490		17,490	13,494
Depreciation	1,519		1,519	2,024
Other expenses	55,329		55,329	52,422
	<u>399,290</u>		<u>399,290</u>	<u>349,258</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Support costs	2,292		2,292	1,938

**Time Together**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**10. Expenditure on charitable activities by activity type**

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Governance costs	2,292	2,292	1,938

**11. Net income**

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,519	2,023

**12. Independent examination fees**

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	780	810

**13. Staff costs**

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

	2023	2022
	£	£
Wages and salaries	324,952	281,318
Social security costs	17,490	13,494
	342,442	294,812

The average head count of employees during the year was 19 (2022: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No	No
Number of staff	13	13

No employee received employee benefits of more than £60,000 during the year (2022: nil).

**14. Trustee remuneration and expenses**

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

£21 trustee travel expenses have been incurred.

**Time Together**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**15. Tangible fixed assets**

	<b>Equipment £</b>
<b>Cost</b>	
At 1 April 2022	44,572
Additions	-
<b>At 31 March 2023</b>	<b>44,572</b>
<b>Depreciation</b>	
At 1 April 2022	38,501
Charge for the year	1,519
<b>At 31 March 2023</b>	<b>40,020</b>
<b>Carrying amount</b>	
<b>At 31 March 2023</b>	<b>4,552</b>
At 31 March 2022	6,071

**16. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	10,202	3,574
Other debtors	-	213
	<b>10,202</b>	<b>3,787</b>

**17. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	-	-
Social security and other taxes	1,246	1,302
Other creditors	840	882
	<b>2,086</b>	<b>2,184</b>

**Time Together**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2023**

**18. Analysis of charitable funds**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted funds	154,701	386,399	401,582	139,518
Restricted funds	402			402
	<u>155,103</u>	<u>386,399</u>	<u>401,582</u>	<u>139,920</u>

Restricted funds consist of donations from parties that are to be used only for the intended purpose of the donor. These funds are kept in a separate bank account by the charity.

**19. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	4,552	-	4,552
Current assets	137,052	402	137,454
Creditors less than 1 year	(2,086)	-	(2,086)
<b>Net assets</b>	<u>139,518</u>	<u>402</u>	<u>139,920</u>

**20. Related parties**

The company is controlled by the members.