



TIME FOR GOD

**Trustees' Annual Report &
Financial Statements**

**for the year ended
31st August 2020**

Registered Office
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www.timeforgod.org

**Registered Charity No. 1101997
Company Limited by Guarantee No. 3971726**

Time for God

Trustees' Annual Report for the year ended 31 August 2020

Introduction

Time for God is a registered charity No. 1101997 and a company limited by guarantee No. 3971726. The trustees who are also directors of Time for God (or "the Charity" or "TfG") for the purposes of the Company Law, present their annual report and audited financial statements of the Charity for the year ended 31st August 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Memorandum and Articles of Association.

They are in full compliance 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) effective 1 January 2019.

Objectives of the Charity

The Charity's objects are to promote and develop voluntary work and volunteering opportunities and other similar charitable activities for the benefit of the community and to advance the education, Christian faith and development of volunteers and others by providing training, advice, information and assistance.

Our Mission Statement

TfG aims to improve lives through providing high quality volunteering opportunities for young people, in a Christian context.

Our Vision

TfG aims to be the foremost (based upon reputation, quality, and size) UK based Christian charity providing opportunities for growth and development of young people through volunteering.

Public Benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The Trustees consider that all the activities of TfG are carried out for the public benefit.

About Time for God

Time for God exists to create an environment whereby volunteers are encouraged to explore and grow in the Christian faith through a programme of service, teaching, learning and personal reflection. It is one of the longest established ecumenical Christian volunteering organisations for young people in the UK. It works in partnership with churches and Christian organisations of all traditions across the world and with other European and International Voluntary Service Organisations.

Volunteering to explore ministry and mission TfG volunteers come from the UK, Europe, Africa, Asia (mainly South Korea), South America and the USA and the majority are aged between 18 and 25. They offer a year of their lives to work as full-time volunteers in diverse organisations in the UK, working with churches and community groups, residential care homes, hostels, schools and activity centres. They are provided with accommodation and food. They explore their faith, develop their skills, mature as people and make life-changing decisions about their future. They invariably enrich the lives of the people and communities they serve. TfG enables adults to engage in youth ministry where volunteers can give a year of service surrounded by a first-class support system. It gives volunteers the opportunities to experience God in places that are different. TfG challenges what they know and what they are used to and provides new encounters in living and loving others. TfG recruits and selects volunteers for the placements and provides residential training conferences, spiritual development programmes and field officer support. Training is an integral part of the programme. TfG also offers its services to young adults who want to discover what God has planned for them. TfG is exploring new ways of working to create further opportunities for people of all ages to explore their ministry and mission. For more information, please visit www.timeforgod.org

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Trustees' Annual Report for the year ended 31 August 2020

Chairperson of the Board of Trustees Report for the Year Ended 31st August 2020

Following a year of turmoil and change in 2018-2019 we started 2019 with the belief that we had moved into a much more stable time. A new staffing structure was in place; a new Director had been appointed a larger group of volunteers had been recruited and the overall financial position of the organisation had stabilised. By December we had completed the staff team with the recruitment of Tom Ranger and Andrea Cliff as Field Team Officers, Tom on a full-time contract and Andrea as maternity cover for Marie-Elisabeth McMahon. We thank all the staff team for their commitment to their work and TfG over the past year.

It was therefore, a complete surprise and shock to everyone when COVID-19 struck the country in March 2020. The details of how this impacted on the organisation are more fully laid out in the operational section of this report. Needless to say it had a major impact on everyone. The volunteers had to go home at very short notice; the programme for the year had to be suspended and the staff team were then furloughed. It also became clear that we could no longer afford an office base from which to operate. At the time an excellent job was done by the staff team ensuring that volunteers were able to return to their home countries as quickly and safely as possible and that placements were supported as they lost the volunteers they were expecting to be with them till the end of the programme in the summer.

The staff team being furloughed meant that, once again, a heavy burden of responsibility fell on the trustees in particular Karen Hopkins and Tim Clifford. We thank them for all the work they did at a difficult time. It became clear very quickly that it was not going to be possible to start a programme as we normally would in September and plans for the future were put on hold with the hope that a programme would be able to start in the autumn or winter of 2020-21 if it was possible to secure European funding. The intention being to be in a place to run a full programme starting in September 2021.

Time for God can only survive with the support of the partner organisations that we work with. This includes both the churches and organisations in this country who host volunteers and our international partners who support young people from their countries in coming to volunteer in the United Kingdom. We thank them all for their support and understanding at this difficult time. We remain committed to supporting and being part of the EDYN network, (Ecumenical Diaconal Year Network) as we look ahead.

During the year our patron the Archbishop of York, the Most Reverend and Right Honourable John Sentamu retired. We thank him for the support he has given us over the last few years as our patron. We are very pleased that the Reverend John Bell has agreed to be a patron of Time For God and we look forward to working with him in the future and thank him for agreeing to take on this role.

In the coming year we will need to recruit a number of new trustees as several Trustees who have served on the Board for a number of years are at the point where they wish to step down. As we end the year we are pleased that we have recruited two new trustees, Rev. Adrian Smith and Thelma Commey to the Board. We thank all the trustees for the work that they do in supporting and ensuring the safe running of the organisation. As Tim Clifford steps down from the role of chairperson we thank him for all the work he has done over the past years and wish him every good wish for the future.

As we look ahead to 2020-2021 we face a number of challenges; it is unclear as to how long we will continue to be affected by the COVID 19 pandemic and there is still uncertainty as to what the implications of Brexit are. It is very clear that in the coming year we will need to continue to be very careful in our financial management and continue to maximise the use we make of the furlough scheme that has been offered by the government. It is also important that we explore and develop a range of funding streams to support the work that we do in order for us to support all young people who wish to offer a year of service. We will need to continue to look at, and develop, new ways of doing things and continue to maintain the partnership relationships that we have and build new ones.

At this time of continued uncertainty we trust that God will lead and guide us as we move into new ways of doing things, new challenges and new opportunities.

Peter Twilley – Chairperson of the Board

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Trustees' Annual Report for the year ended 31 August 2020

The Experience Of Our Volunteers

One of our volunteers has kindly been willing to share her experience of working in a Catholic Residential Retreat and Activity Centre.

"My placement was Alton Castle an Activity Retreat Centre. My favourite memory was a night prayer with a small group. I was a small group leader for a whole week and my small group was amazing. On the last night I prepared a night prayer just for them. They enjoyed the night prayer so much that they wanted a group hug after the prayer. It showed me how much I love working with young people. I learned about myself - that when I am more open to people great friendship can be developed. It's a great opportunity to learn more about yourself, another country and to have fun! So yes, I would definitely recommend volunteering to others. TfG did a great Job by supporting us, our conferences were amazing and even in difficult times we could always call them."

Felicia Mueller, Time for God Volunteer, 2019-2020

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Trustees' Annual Report for the year ended 31 August 2020

Operations and Finance Report for the Year Ended 31st August 2020

It is an overused term, but the events of the past year have been unprecedented across the world and for ourselves as an organisation. Having overcome and prepared for the challenges which Time for God has had to face and would be facing regarding the changes due to the result of the Referendum on Membership of the European Union and the subsequent outcomes with regards immigration law and access to pan-European exchange programmes such as European Solidarity Corps.

In early October 2019 decisions were made regarding fee structures and volunteer sources that set us in good stead for the launch of a normal 2020/2021 programme and placed us in a strong position should we lose access to our Erasmus + programmes. This preparation was not in vain, and although we are not seeing it in action at present due to the continuing disruption of the Covid-19 pandemic. I believe that come the launch of our 2021/2022 programme we will see the benefits of the work and decisions we have taken.

Our 2019/2020 programme started well with a strong cohort of volunteers, both those from sending partners and independent applicants. It was clear at our initial training conferences that we had recruited a very diverse group and it was a pleasure to experience them engaging with one another. We had a geographic spread across all four nations in the UK with new placements in Northern Ireland recruiting volunteers.

It must be noted that our 2019-2020 programme was hit by an exceptional number of volunteers absconding their visas and leaving their placements without notice or record of where they were going to. This is the first time that this has happened. Whilst two of these volunteers claimed asylum through proper channels, the other seven were reported to UKVI and the Police in line with the regulations. They are now being sought by UK Border to be returned to their home countries. The work that Mary Makoni did in working in line with UKVI guidelines in these cases was excellent. In view of the fact that all of these volunteers came from Africa has meant that for now we have had to take the decision to suspend taking any volunteers from there for the time being. We are now in the process of identifying partner organisations in Africa who we can work with in the future to ensure that we do not have the situation where volunteers abscond from their placements.

There were significant changes to the staff team in the past twelve months with new recruits in various positions; Dave Magill as Director, Tom Ranger as Field Officer and later Andrea Cliff as Field Officer. Phoebe Chevassut was recruited to the new post of Field Team Manager. Further to these new starts Neil Ashton returned to the position of Finance and Administration Officer from late 2019 following the termination of the previous post holder's contract. In August 2020 the role of Partnerships and Development Manager was made redundant due to a restructure of the priorities of the staffing strategy. We have a very strong team with a range of skills and abilities who all are committed to the aims and objectives of the organisation.

The positive developments that had taken place made it even more difficult to make tough decisions in light of the growing threat of Covid-19 in March 2020. The swift onset of national lockdowns and border closures made it clear that we had to terminate our programme at the end of March 2020 and ensure the safe return of all our volunteers to their home countries. Our staff team worked tirelessly in difficult circumstances to not only support our volunteers as they returned home but also to support our placements as they lost volunteers whom they had been expecting to remain part of their community for considerably longer.

The decisions we and our partners were forced to take to ensure the health and safety of the volunteers led to the immediate end to almost the entirety of our income for the rest of the year. Had it not been for the UK Government's Job Retention Scheme we would have been faced with making our whole staff team redundant and 'mothballing' the organisation. Again, credit to the team who have worked with the board in these circumstances to keep things moving forward. The team spent 7 months on full furlough from March to October and have since been making use of the flexible furlough scheme. This has meant that they have worked extremely hard in limiting circumstances to ensure our future and credit must be given to them for this.

The team responded excellently to the move to home working and have in many ways become much more efficient in delivering their goals.

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Trustees' Annual Report for the year ended 31 August 2020

The impact that the pandemic has had on our financial position is clear from the financial report that follows but good financial management and government support through the Job Retention Scheme has ensured our survival, though the impact is still significant.

It has been a very difficult and painful year for us as an organisation, but we are continuing our work with a committed and talented team.

Financial Performance

As any normal financial modelling quickly becomes moot due to the sudden impact of the Covid-19 pandemic. We took the following steps to ensure our survival as an organisation.

- Create a system of repayment, credit notes and donations for our placements regarding their fees. This ensured our liquidity in the early stages of the pandemic and beyond.
- Cut our operational budget to 30% of the original by cutting costs e.g. closing our office.
- Made use of government support in furloughing staff for as long as possible without completely losing momentum as an organisation.

The strong financial performance of the previous year enabled us to use our reserves to survive the challenges we faced. We will therefore need to work to rebuild these reserves in the coming year and beyond. A financial model must be drawn up to regularly top up reserves as we go.

This can be achieved by creating a new budget model and tight financial controls.

Administrative and Legal Information

Charity's Objectives:

To promote and develop voluntary work, volunteering opportunities and other similar charitable activities for the benefit of the community and to advance the education, Christian faith and development of volunteers and others by providing training, development, advice, information and assistance.

TfG welcomes volunteers from all backgrounds. To admit a prospective volunteer to our programme we need to be satisfied that we will be able to provide a quality volunteering experience and help the volunteer to develop to the best of their potential. We fully expect each volunteer to also benefit their placement and the community where they are placed. Interviews and assessments are undertaken to satisfy TfG and the placements that potential volunteers are placed appropriately and that they can cope with the demands of living in a different culture and can benefit from the opportunity provided. An individual's economic status, gender, ethnicity, race, or disability do not form part of our recruitment process. We do not require volunteers to have any particular religious faith but ask all volunteers to be sympathetic to the values of the placement and be open to explore the Christian faith during their time of service.

TfG is an equal opportunity organisation and is committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or volunteers who are or become disabled.

TfG is committed to safeguarding and promoting the welfare of its volunteers and expects all staff and volunteers in the organisation and in the placements to share this commitment. We maintain regular contact with volunteers at the training conferences and also in their placements throughout the year through regular field visits, and e-mail, social media and telephone contact with both the volunteer and their supervisor. Each volunteer is assigned a Field Officer from TfG, a Supervisor in their placement and a TfG 'Friend' who together are responsible for pastoral care and guidance in exploring their faith.

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Trustees' Annual Report for the year ended 31 August 2020

Access Policy

It is important to us that access to the volunteer opportunities we offer is not restricted to those who can afford our fees. We believe our volunteers benefit from serving within a diverse community, and that the communities and placements in which they serve benefit from being served by volunteers from diverse backgrounds. The Erasmus+ grants and a volunteer bursary scheme contribute to a widening of access to the opportunities we offer.

Erasmus+ grants are open to all European residents aged 18-30. Wherever possible we endeavour to match sources of funds from our funding partners to support those who otherwise would not be able to participate in our programme. In future we intend to develop such sources further.

The trustees have considered that they have complied with their legal obligations under charity and company law and with the Charity Commission's guidance in relation to public benefit.

Governance & Organisational Structure:

Time for God is a company limited by guarantee no 3971726 and registered Charity No 1101997 governed by its Memorandum and Articles of Association (incorporated 13th April 2000) as amended by special resolution dated 19th January 2004.

The liability of members is limited to £10 per member.

Anyone interested in joining as a trustee is first asked to submit a CV, which is scrutinised by the Board. By mutual agreement an informal interview is scheduled and references are taken up. A final recommendation is made to the trustees. The final decision to appoint a new trustee is taken at a Board meeting.

New trustees are often experienced and are often already familiar with the Charity, but if not they will be inducted into the role by the Trustees and will attend training courses if appropriate.

Time for God's Stakeholders:

The following groups, bodies and people are stakeholders in Time for God:

- TfG volunteers and participants in training programmes.
- The Churches, Charities and Organisations with whom TfG volunteers are placed.
- The international partner organisations, which send TfG volunteers.
- The British Council and Ecorys UK, who administer the European Solidarity Corps (Erasmus+) in the UK. Time for God staff and trustees.

Reserves:

Time for God has a new policy of endeavouring to maintain reserves equivalent to six months nondiscretionary expenditure (staff and office costs) in order to cover contractual obligations and provide some security should income significantly fall. Trustees acknowledge that, due to the added strain of the global pandemic, our current reserves do not yet meet this aspiration but are adequate for the organisation's current position. The board commits to working to increase these reserves in future financial plans.

Investments:

Any investment powers are contained in the constitution of the charity. Over the last year all cash reserves were held in three interest bearing accounts with Aldermore, RBS and the Cooperative Bank ensuring that no account exceeded the limits afforded by the Financial Services Compensation Scheme.

Risk Management:

The Board considers that adequate risk management processes are in place for the organisation. These processes include an appraisal of the risks the organisation faces, both internally and externally, and actions to mitigate the affect on the organisation.

The principal risks considered are as follows:

Erasmus+ Funding:

As predicted in last year's annual report this funding will come to an end in 2021. We have put in place a fee structure that will ensure that, in a normal year, we would not need to rely upon this funding.

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Staff Turnover:

Our charity relies upon the skills and dedication of our small executive and staff team. It is clear that we have in the past year put in place a skilled and committed team and following the restructure in July 2020 and subsequent redundancy, they are well placed to efficiently and excellently deliver our aims and objectives.

Overseas Visas:

As the Brexit transition period ends, and the UK loses access to free movement of EU citizens, we will be required to process many more visa applications than we have in the past. The UK government has made changes to the visa system in light of this transition and this will impact upon our volunteers moving forward. Our ability to process these visas and access to the numbers of visas we require will be more than adequate. It must be considered that cost to our volunteers partners, in particular from poorer European nations will increase by around £860 year on year. We will continue to talk to our partners about how this is likely to impact upon their numbers. It is worth considering options that may assist volunteers in coming to our programme, such as, running a <7 month programme that significantly reduces their cost (as a £624 health surcharge is not required) and also making use of a bursary scheme, both run by ourselves and by our partners. There are no changes to those coming from non-EU countries.

Financial Controls:

Cash Flow management remains key for us. We continue to use the tight financial controls mentioned in last year's report. These will be even more necessary as we recover from the impact of the pandemic.

Reputation:

The Time for God organisation has been successfully operating for over 50 years, and has an excellent reputation in the volunteering world for its work. Nevertheless our reputation could potentially be adversely affected by any one incident. We work hard therefore to maintain strong relationships with both placement partners and funding partners based upon regular open communication, and in particular have put mechanisms in place (including training, field visits, and safeguarding) to ensure our volunteers have a good experience whilst volunteering with us. The Board and executive team will endeavor to remain alert to these and other risks, and remain committed to take such action to mitigate them during the course of the upcoming year.

Trustees' Annual Report for the year ended 31 August 2020

Trustees responsibilities in respect of the financial statements:

The Charity's trustees (who are also directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the charitable company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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Trustees' Annual Report for the year ended 31 August 2020

Reference and Administrative Information

Bankers:

The Cooperative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Operations Manager:

Dave Magill

Auditors:

Brown Butler
Chartered Accountants
& Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

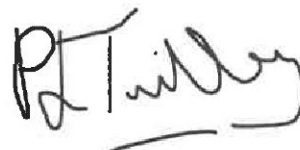
Approved by the Trustees and signed on
their behalf by:

Trustees and Directors:

The following people served as trustees and
directors of the company during the year:

Peter Twilley
John Evans
Nicholas Gould
Karen Hopkins
Chloe Lewis
Tim Clifford (resigned 3rd August 2020)
Dave Gatward (resigned 5th November 2019)
Thelma Commey (appointed 3rd August 2020)
Reverend Adrian William Chase Smith (appointed 3rd August 2020)

Peter Twilley
Chairperson of Trustees
Dated: 12/5/2021



Andrew Johnston and Carolanne Murraine were appointed as trustees and directors on 16 February 2021.

Karen Hopkins resigned as a trustee and director on 31 December 2020.

Posts Held:

Company Secretary:

John Evans

Overseeing Treasurer:

Andrew Johnston

All trustees give of their time freely and none of the trustees had any beneficial interest in the Charity during the year. In preparing their report, the trustees have taken advantage of the small companies' exemption under section 415A of the Companies Act 2006.

Time for God

Annual Report and Financial Statements

Independent Auditor's Report to the Members of Time for God

Opinion

We have audited the financial statements of Time for God (the "charitable company") for the year ended 31 August 2020 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw your attention to note 1(b) in the financial statements which indicates that the COVID-19 pandemic has continued to restrict the activities undertaken by the charitable company which in consequence has negatively impacted its available financial resources. As stated in note 1(b) the circumstances of the pandemic in particular together with the potential financial implications of Brexit indicate that a material uncertainty exists that may cast significant doubt on the Charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement included in the Trustees' Annual Report, the trustees (who are the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Independent Auditor's Report to the Members of Time for God

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Denis Cross (Senior Statutory Auditor)
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

18 May 2021

Statement of Financial Activities for the year ended 31st August 2020
Including the Income and Expenditure Account

	Notes	Unrestricted Funds £	Total 2020 £	Total 2019 £
Income				
Income from Generated Funds				
Voluntary income – donations	2a	5,145	5,145	665
Income from Charitable Objectives				
- Volunteering	2b	161,988	161,988	439,266
Government job retention scheme income		61,036	61,036	-
Total Income		<u>228,169</u>	<u>228,169</u>	<u>439,931</u>
Expenditure				
Charitable Activities				
- Volunteering and training	3	318,301	318,301	381,145
Governance Costs				
Governance costs	3	6,829	6,829	13,017
Total Expenditure		<u>325,130</u>	<u>325,130</u>	<u>394,162</u>
Net Income and Net Movement in funds		(96,961)	(96,961)	45,769
Total Funds brought forward 1 st September 2019		107,597	107,597	61,828
Total Funds carried forward 31st August 2020		<u>10,636</u>	<u>10,636</u>	<u>107,597</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 16 to 22 form part of these financial statements.

Time for God

Company number: 3971726

Balance Sheet at 31st August 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	4	<u>2,925</u>	<u>1,388</u>
Current Assets			
Debtors	5	21,504	53,302
Cash at bank and in hand		<u>48,948</u>	<u>98,449</u>
		70,452	151,751
Creditors			
Amounts falling due within one year	6	<u>62,741</u>	<u>45,542</u>
Net Current Assets		<u>7,711</u>	<u>106,209</u>
Net Assets		<u><u>10,636</u></u>	<u><u>107,597</u></u>
The funds of the Charity:			
Unrestricted funds	8	<u><u>10,636</u></u>	<u><u>107,597</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

These financial statements were approved by the Trustees on 17/5 2021 and signed on their behalf.

Chairperson of Trustees:

Peter Twilley



The notes on pages 16 to 22 form part of these financial statements.

Notes to the Financial Statements

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared 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) second edition – October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 insofar as they are applicable to small entities.

Time for God meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are presented in sterling (£).

b) Going concern

The trustees have undertaken a review of the future prospects of the Charity taking into account its current position and principal risks. The review considered both the ongoing impacts of the COVID-19 pandemic and the effects of Brexit on the charity sector and also on the Charity itself.

The COVID-19 pandemic has developed rapidly in 2020. The imposition by various Governments of travel and other restrictions to contain the virus resulted unavoidably in the premature termination of the Charity's 2019/20 Volunteering Programme at the end of March 2020. In response, the trustees acted promptly to reduce operating costs and closed the Charity's premises with employees furloughed or working from home where possible. However, these travel and other restrictions continue to impact the Charity severely and the uncertainty of their duration does cast doubt on the Charity's ability to continue in operation and to meet its liabilities and other financial commitments as they fall due over the 12 month period following approval of these financial statements.

Brexit has also negatively affected the Charity which will no longer have access to Erasmus+ grant funding following the UK's exit from the European Union. The trustees and their team continue to seek new opportunities for grants and other funding including but not limited to the restructuring of placement fee arrangements with its volunteers. Staff and trustees are also exploring the opportunities of recruiting a number of UK volunteers to serve in the UK which they see as an opportunity in light of the ongoing challenges of international travel and international volunteering caused by the COVID pandemic. It is anticipated this could offset some of the losses caused by the cessation of Erasmus+ funding.

Although there can be no certainty, the trustees are of the opinion that should the Government's published roadmap out of lockdown be successful the actions that they are taking to mitigate the financial and other effects of the pandemic and the financial implications of Brexit in relation to grant funding will be sufficient to enable the Charity to resume its volunteering activities with effect from September 2021. Accordingly, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

The Charity has in the past maintained different funds.

Unrestricted funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the Charity at the discretion of the trustees in furtherance of the objects of the Charity, but as at the end of the year had not been specifically allocated.

Restricted funds represent funds where the grants and donations received are requested by the donor to be spent on a specific purpose. Funds that may be designated for a particular purpose by the Charity are classed as restricted funds. Time for God does not currently hold any restricted funds and none were applied to this period.

Notes to the Financial Statements

1 Accounting Policies

d) Income

All income accruing to the Charity during the year is recognised in the Statement of Financial Activities as soon as it is prudent and practicable to do so. Gifts in kind are included in the financial statements at their approximate market value at the date of receipt. Grants receivable are recognised to the extent that the Charity is irrevocably entitled to retain them.

Volunteering income is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the service provided to date to the total contracted obligation. If at the balance sheet date completion of the contract is dependent on external factors, then the revenue is recognised only when the event occurs.

e) Expenditure

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs relating to the category.

Activities in furtherance of the Charity's objectives comprise all expenditure directly relating to the running costs of the TfG training programmes. This includes the costs of conferences, training and support, staff salaries for training officers and other operation staff, travel and other related costs.

Governance costs include all expenditure not directly relating to the Charity's activities. This includes the cost of renting and operating office premises, administrative staff salaries, bank charges and professional fees.

f) Tangible fixed assets and depreciation

Fixed assets for Charity use are capitalised at cost, where acquired, or market value as determined by the trustees if donated. They are stated in the financial statements at cost/original value less depreciation. Depreciation is calculated to write off the cost or valuation of fixed assets, to their expected residual values, over their anticipated useful lives as follows:

Office furniture and equipment:- on a reducing balance basis at a rate of 33.3% per annum.

g) Debtors

Amounts owed to the Charity are recognised at the settlement amount due. Prepayments are valued at the net amount prepaid.

h) 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 amount.

i) Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

j) Cash flow statement

The Charity qualifies as a small charitable company. The trustees have elected to take advantage of the exemption under Charities SORP (FRS 102) not to prepare a cash flow statement.

Time for God

Notes to the Financial Statements

1 Accounting Policies

k) Pensions

The Charity pays a contribution equivalent to 5% of gross salary into individual employees' NEST workplace pension schemes as requested. Employees make additional contributions to meet the minimum amounts determined by current legislation.

Contributions to all employees' individual accounts are made on a monthly basis, the amount of which is given in note 3.

l) Foreign currencies

Foreign currency balances have been translated at the exchange rate applicable at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction. Any significant foreign currency transactions relate to the income from the European Voluntary Service and exchange rate adjustments have been incorporated in the amount of this income.

m) Taxation

- i) The Charity's income is exempt from UK Corporation Tax and Income Tax. Income is disclosed gross of any recoverable taxation suffered at source.
- ii) Time for God is not registered for VAT and is therefore unable to recover the VAT that is incurred on purchases of goods and services in the UK. The amount of VAT that cannot be recovered is included within the appropriate underlying cost.

n) Transactions with Trustees

The trustees received no remuneration from the Charity. They are however entitled to claim reasonable travel and subsistence expenses in connection with attending trustee meetings and trustee training events.

o) Deferred income

A relevant amount of income is deferred to a later accounting period for those projects which are not complete by the balance sheet date. Grants receivable are deferred to the extent that the conditions under which they have been advanced have not been satisfied at the year end.

2 Income from Charitable Activities

	Unrestricted Funds £	2020 £	2019 £
a) Donations and Grants			
Donations			
Individual donations	5,145	5,145	665
b) Activities in furtherance of TfG's objectives			
TfG Volunteering			
European Voluntary Service Grants	20,903	20,903	199,596
Volunteers' fees	27,916	27,916	76,634
Placement fees	113,169	113,169	163,036
Sending fees			-
Total income from charitable activities	161,988	161,988	439,266

Time for God

Notes to the Financial Statements

3 Expenditure on charitable activities

	Volunteering & Training £	Governance £	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Expenditure directly allocated to charitable activities				
Conference costs	39,836	-	39,836	20,444
Salaries and NIC	125,268	-	125,268	116,457
Pension contributions	6,492	-	6,492	5,030
Staff travel	11,703	-	11,703	9,301
Volunteers pocket money	44,800	-	44,800	114,208
Sending fees	-	-	-	4,791
Support and governance costs (note below)	90,202	6,829	97,031	123,931
Total Expenditure	318,301	6,829	325,130	394,162
Support and Governance costs				
Salaries and NIC	59,690	-	59,690	55,136
Pension contributions	2,671	-	2,671	2,124
IT support	-	-	-	1,935
Computer software charge	403	-	403	-
Staff recruitment, training and welfare	2,026	-	2,026	19,195
Insurance	173	-	173	1,566
Subscriptions and memberships	375	-	375	2,865
Telephone, fax and email costs	683	-	683	629
Printing and office supplies	2,788	-	2,788	2,142
Staff travel	4,110	-	4,110	5,219
Advertising and promotions	4,305	-	4,305	3,827
Rent and room hire	3,093	-	3,093	4,162
Storage and removal costs	1,256	-	1,256	-
Bank charges and interest	809	-	809	910
Trustees meetings	-	1,829	1,829	7,842
Legal and professional fees	5,720	-	5,720	10,520
Accountancy fees	-	2,600	2,600	2,775
Auditors remuneration	-	2,400	2,400	2,400
Equipment depreciation	2,100	-	2,100	684
Total Support costs	90,202	6,829	97,031	123,931

Time for God

Notes to the Financial Statements

4 Tangible Fixed Assets

	2020	2019
	Office	Office
	equipment	Equipment
	£	£
Cost		
B/fwd 1 September 2019	9,305	9,305
Additions	3,637	-
Disposals	-	-
	<u>12,942</u>	<u>9,305</u>
C/fwd 31 August 2020		
Depreciation		
B/fwd 1 September 2019	7,917	7,233
Charge for year	2,100	684
Eliminated on disposals	-	-
	<u>10,017</u>	<u>7,917</u>
C/fwd 31 August 2020		
Net book value		
C/fwd 31 August 2020	<u><u>2,925</u></u>	<u><u>1,388</u></u>

5 Debtors

	2020	2019
	£	£
Grants and fees receivable	18,164	39,130
Prepaid expenditure	3,340	14,172
	<u>21,504</u>	<u>53,302</u>

6 Creditors

	2020	2019
	£	£
Sundry creditors	28,360	3,182
Deferred income (note 7)	29,501	37,380
Accrued expenditure	4,880	4,980
	<u>62,741</u>	<u>45,542</u>

Notes to the Financial Statements

7 Deferred income

	Unrestricted Funds £	2020 £	2019 £
Deferred income as at 1 September 2019	37,380	37,380	22,715
Income received in the year	159,254	159,254	454,596
Deferred income at 31 August 2020	(29,501)	(29,501)	(37,380)
Total incoming resources	167,133	167,133	439,931

Deferred income represents receipts received in advance for TfG Volunteering activities.

8 Analysis of Net Assets by Fund

Analysis of Net Assets by	Unrestricted Funds £	Restricted £	Total 2020 £	Total 2019 £
Fixed assets	2,925	-	2,925	1,388
Current assets	70,452	-	70,452	151,751
Current liabilities	(62,741)	-	(62,741)	(45,542)
Fund Balance	10,636	-	10,636	107,597

a) Unrestricted Funds

Unrestricted funds are applied to the TfG Volunteering and Training programme and the general running costs of the charity.

b) Restricted Funds

No restricted funds were carried forward from previous years and none were assigned in this year.

9 Employees' Remuneration

Total remuneration for the year amounted to £194,121 (2019: £171,593) which includes Employer's National Insurance contributions of £11,225 (2019: £10,049) and pension costs of £9,164 (2019: £7,154). The contribution received towards these costs under the Job Retention Scheme was £61,036.

No employee earned £60,000 per annum or more.

The amount paid to key management personnel during the year was £36,738 (2019: £23,167).

The average number of paid staff for the year was:

	2020 No	2019 No
Charitable activities	5	4
Administration of the Charity	3	2
	8	6

Total remuneration includes redundancy payments of £3,766 (2019: £14,233).

Notes to the Financial Statements

10 Trustees' Remuneration and Expenses

Expenses of £1,829 (2019: £7,842) have been incurred during the year. Two Trustees have made expense claims. The amount paid for reimbursed expenses represents actual expenses incurred.

11 Contingent Liabilities

The trustees are not aware of any contingent liabilities as at the balance sheet date.

12 Post Balance Sheet Events

The trustees are not aware of any events that have arisen since the end of the reporting period that materially affect these financial statements.