



TIME FOR GOD

**Trustees' Annual Report &
Financial Statements**

**for the year ended
31st August 2021**

Registered Office
York Hub
Popeshead Court Offices
Peter Lane
York
YO1 8SU

Tel: 01423 536248

office@timeforgod.org
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 2021

Time for God is a registered charity No. 1101997 and a company limited by guarantee No. 3971726.

Introduction

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 2021. 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 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.

Trustees' Annual Report for the year ended 31 August 2021

Chairperson of the Board of Trustees Report for the year ended 31 August 2021

As was reported in the last annual report in August 2020 we were, at that time, hopeful that we would be able to put in place a small programme that would start in January 2021 followed up by a full programme starting in September 2021. The reality has been that we have run a small programme that started in January but have not yet been able to recruit a full programme for September due to travel restrictions still being in place, a high level of on-going uncertainty, a number of our international partners not yet restarting recruitment to their programmes and also the continuing restrictions affecting our UK placement partners that have meant that many have not yet been able to reopen.

Once again it was only with that support provided by the furlough scheme and the commitment of everyone that we have been able to carry on the work of the charity. At the end of the reporting year in August 2021 we are still at the point where flexible furlough is being used to keep us going. It has been another year where everyone, both the staff and trustees, have had to work extremely hard and with great agility, to ensure that our organisation has survived. Further detail of what this has involved in this have been included in the operational section of the report.

During the year work has been done to strengthen the organisation and ensure that we are sustainable as we move forwards. These developments have included: agreeing an annual plan for Trustees meetings including both on line and face to face meetings, two of which will be where the Trustees and the Staff team meet to reflect and plan together; developing a small finance sub-group of trustees and staff that meets once a month to monitor the financial position of the organisation and report to the board and also a strategic plan has been developed and agreed that we will be working to over the next five years to ensure the future of the organisation. We firmly believe that this plan will ensure that we will come through the present global crisis with a strong organisation that will be able to carry on the work that we have been doing for over 50 years.

During the year there were a number of changes in the Trustees. Tim Clifford, Karen Hopkins and Chloe Lewis stepped down as Trustees after many years of faithful and very active service. Two new trustees were recruited and it has been with great pleasure that we have welcomed Andrew Johnston and Carol Murraine to the Board. Andrew Johnston has taken on the role of treasurer replacing John Evans who was previously taking a watching brief of the finances.

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. Once again we thank them all for their support and understanding at this difficult time. It is to the credit of the of the staff team that we continue to have an extremely good relationship with all our partners. We remain committed to supporting and being part of the EDYN network, (Ecumenical Diaconal Year Network). In the fast changing world in which we are living we are continuing to look at developing new partnerships throughout the UK and with new sending partners.

As we look ahead to 2021/2022 we continue to face a number of challenges; it is unclear as to how long the programmes we will continue to be affected by the COVID-19 pandemic and the longer term impact of Brexit is still emerging. It is clear that in the coming year we will need to continue to be very careful in our financial management and as the furlough scheme came to an end in October 2021 difficult decisions have been made. A number of actions have been taken during the past year to diversify our funding with grants being applied for that will not only support our sustainability but also develop the work that we are doing.

We remain optimistic and continue to trust that God will guide and lead us to continue to look ahead to the future.

Peter Twilley – Chairperson of the Board

Volunteering with Time for God – this was my experience Alicia Goetze

During my time in the UK, I volunteered in a church near Liverpool. Working as a youth work volunteer with a large and vibrant youth work, I gained hands on experience of youth ministry and leadership. Arriving in the UK within a pandemic and a National Lockdown wasn't easy. I definitely imagined things to be different. However, I felt warmly welcomed and we all made the best out of the situation, getting creative in organising online events. Still, everyone was quite relieved when the restrictions were lifted and we finally could meet in person again. I loved working with the young people and have made relationships that last. Time for God has been amazing at accompanying us volunteers through our ups and downs. There are so many memories I've made and a lot of things I've learned. First of all, I did learn a lot about myself: Which things are important to me? What do I look for in a relationship with people? What makes a good friend? Which things do I value?... An secondly my time in the UK has been a "faith journey" so I learned a lot about my faith and my relationship with God. These memories I've made will accompany me all my life.

Operations and Finance Report for the year ended 31 August 2021

In our last annual report we were in more buoyant spirits as the national and international mood was that the worst of the COVID-19 pandemic was over. We were looking forward to rebuilding to the levels we had been at previous to the pandemic. Things, of course, changed rapidly and by the start of 2021 we had entered a second national lockdown, international borders had closed again, and the recruitment of volunteers and placements to our programme was severely impacted. However, in spite of that we were able to deliver a programme, for a much smaller group of volunteers, that we can be proud of. We are so grateful to the team who worked under immense pressure in a limited capacity to deliver for our volunteers.

Our 2020/2021 programme relied heavily on our French partner VISA and our Hungarian partner ODE with some others from Germany but not at our usual levels. We were also very fortunate to have had a group of volunteers as part of the European Solidarity Programme. This enabled us to continue our work, albeit, with a pared back staff team. We are grateful to our partners and placements for their flexibility in arranging our programme.

The national lockdowns and the impact it had upon placements led to it being very tough to recruit placements. The overwhelming majority of placements, and ourselves, had staff on full or partial furlough up until the end of October 2021, therefore, as we recruited for our programme we were unable to create a normal list of options due to them being closed or partially closed. This meant that we were extremely limited in the capacity for volunteers. This put a strain on the staff at times as it felt very difficult to create a list that matched the volunteer requirements. This also led to a delay to the start of the programme for many to January 2021. We did have some volunteers start earlier.

We were also faced with the new challenge of Brexit and the loss of free movement of people from the European Union. For the first year we were having to create visa sponsorships for volunteers from our European partners. This, alongside Brexit entry deadlines, led to a very complex November and December. Mary Makoni in particular went above and beyond in her work to make sure that everyone arrived in the country with the correct documentation, covid test status and health insurance. She should be commended for this work.

As we approached the end of the 2020, we were expectant of the arrival of 12 French volunteers but the spike in Covid cases in the UK, led to the French government placing travel restrictions on its citizens. This led to 8 of these volunteers dropping out of the programme with only two or three weeks notice. This was partially due to fears about the pandemic, but also due to the delay putting them across the deadline for UK travel without having to pay for NHS care. This £625 annual charge has proven, and will prove to be a challenge to overcome in the future.

The staff team remained stable during the year, with Andrea Cliff continuing on a part time basis until the end of August, working alongside Marie-Elisabeth McMahon and Tom Ranger, under the leadership of Phoebe Chevassut as Field Team Manager. The operations team of Dave Magill, Mary Makoni and Neil Ashton, remained the same throughout the year.

Although the pandemic continued to hit us hard, not least financially, but also operationally, we were able to learn some key lessons that will aid us moving forward. We have become much more adept at using technology, and with most of the world being well used to using online communication as a means to meet, we will be able to streamline a lot of our work in the future. We have also had to learn the new immigration rules as the result of Brexit and being able to do so with a smaller than usual cohort of volunteers has meant we have been able to learn these lessons under less pressure than a normal year would have brought.

We have learned some lessons for the future regarding flexibility within our programme. For example, the health surcharge of £625 will place our programme out of financial reach of almost the entire list of Hungarian applicants. However, if we can offer them 6 month placements, they will not have to pay the surcharge as it is only relevant for placements over 6 months. This is something we are working on with our partner in Hungary. We have also become much more efficient at having placements accredited to partners, and matching applications to certain partners' volunteers. This has been a complicated piece of work due to the systems in place by our partners national agency.

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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 place the organisation into stasis. Again, credit to the team who have worked with the board on these circumstances to keep things moving forward. The team spent the whole year on partial furlough. 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.

The impact that the pandemic continued to have to 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 another difficult year for us as an organisation, but we are continuing our work with a committed and talented team who have used creativity and agility to get us through.

Dave McGill – Operations Director

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Financial Performance

Once again 2020/2021 was a financially very difficult year. Both the ongoing pandemic and Brexit have made things very difficult. Following on from the actions that had to be taken in the previous year steps have continued to be taken to ensure that we survived and remained financially viable. Actions included:

- making as much use as possible of government support in furloughing staff without compromising either the quality, integrity or the momentum of the organisation;
- operate without an office base with all the staff team working from home;
- increasing the placement fees;
- reducing both costs and risks by running the conferences on-line for volunteers;
- reducing travel and undertaking all recruitment on-line and placement visits.

The Strategic Plan that was developed over the last six months of the year identified as a key strategic priority to 'Secure a greater diversity of income streams in order to provide greater financial security and sustainability'. Four key actions in relation to this include:

- increase the reserves of the organisation;
- formalise the bursary scheme;
- apply for grants for specific projects that support the delivery of our objectives, mission and vision;
- increase the donor base from past volunteers and others.

As we look ahead to the coming year it is again likely to be financially difficult as the world continues its adaptation to and recovery from COVID and we, in the UK, continue to adjust to the challenging effects of Brexit. Over the coming year we will create a new budget model which will include a reduction in the staffing costs within the organisation. These necessary actions have been recognised and agreed by the Board and decisions have already started to be taken to implement this. Further actions that have been agreed are to continue to have tight financial controls and regularly monitor the financial performance, organisation in the future. From next year 2021/2022 the financial reserves will start to be rebuilt.

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.

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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 email, 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.

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 and 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.

The appointment of Trustees 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 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:

- 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 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 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.

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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:

Finance: As expected the European funding has now come to an end although a final further payment is expected during 2021/2022. This will be a final payment as the programme has been extended as a result of COVID-19. As has already been stated in the finance section of this report the strategy is to diversify income streams and to set a fee level that will be sustainable in the future. The fees were increased for the programme that started in January 2021.

Staff Turnover: Our charity relies upon the skills and dedication of our small executive and staff team. We have in a place a skilled and committed team that will need to reduce in size in the coming year. We will ensure that we have the right balance of skills in place to ensure that they are well placed to efficiently and excellently deliver our aims and objectives and to ensure that the quality of the volunteer experience is maintained.

Overseas Visas: The UK has now lost access to free movement of EU citizens and all overseas volunteers are required to have visas. This will require the processing of 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 members of visas we require will be more than adequate.

It must be considered that the cost of our volunteers partners coming to the UK, 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.

Consideration continues to be given to offering a less than seven month programme as this significantly reduces the cost of volunteering in the UK. This is because a £624 health surcharge is not required. The use of a bursary scheme to support volunteers from poorer countries is to be developed.

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. A working group of staff and trustees, that meets monthly, has been established to monitor the financial position of the organisation to ensure that the reserves are increased.

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 one incident. We work hard therefore to maintain strong relationships with 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 endeavour 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.

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Trustees' Annual Report for the year ended 31 August 2021

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 incoming 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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Reference and Administrative Information

Bankers:

The Cooperative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Auditors:

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

Trustees and Directors:

The following people served as trustees and directors of the company during the year and up to date of approval of this report:

Peter Twilley (Incoming chairperson August 2020)
John Evans
Nicholas Gould
Adrian Smith
Thelma Commey
Andrew Johnston – From February 2021
Carol Murraine – From February 2021

Posts Held:

Chairperson of Trustees: Peter Twilley
Company Secretary: John Evans
Overseeing Treasurer: John Evans (Until February 2021)
Treasurer: Andrew Johnston (From February 2021)

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

Approved by the Trustees and signed on their behalf by:



Peter Twilley
Chairperson of Trustees
Dated: 7 June 2022

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 2021 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 2021 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or the parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

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.

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Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included the Companies Act, Charities Act, pension and tax legislation. In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the group's or the charitable company's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our general commercial and sector experience and through discussions with the trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the charitable company's regulatory and legal correspondence and discussed with the trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the more that compliance with laws and regulations is removed from the events and transactions reflected in the financial statements, the less likely we will become aware of instances of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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

7th June 2022

Time for God

Statement of Financial Activities for the year ended 31st August 2021 Including the Income and Expenditure Account

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
Income				
Income from Generated Funds				
Voluntary income – donations	2a	1,190	1,190	5,145
Income from Charitable Objectives				
- Volunteering	2b	92,012	92,012	161,988
Government job retention scheme income		70,135	70,135	61,036
Total Income		<u>163,337</u>	<u>163,337</u>	<u>228,169</u>
Expenditure				
Charitable Activities				
- Volunteering and training	3	181,142	181,142	318,301
Governance Costs				
Governance costs	3	5,284	5,284	6,829
Total Expenditure		<u>186,426</u>	<u>186,426</u>	<u>325,130</u>
Net Income and Net Movement in funds		(23,089)	(23,089)	(96,961)
Total Funds brought forward 1 st September 2020		10,636	10,636	107,597
Total Funds carried forward 31st August 2021		<u>(12,453)</u>	<u>(12,453)</u>	<u>10,636</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 17 to 23 form part of these financial statements.

Time for God

Company number: 3971726

Balance Sheet at 31st August 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	4	<u>1,960</u>	<u>2,925</u>
Current Assets			
Debtors	5	2,046	21,504
Cash at bank and in hand		<u>27,598</u>	<u>48,948</u>
		29,644	70,452
Creditors			
Amounts falling due within one year	6	<u>44,057</u>	<u>62,741</u>
Net Current (Liabilities)/Assets		<u>(14,413)</u>	<u>7,711</u>
Net (Liabilities)/Assets		<u>(12,453)</u>	<u>10,636</u>
The funds of the Charity:			
Unrestricted funds	8	<u>(12,453)</u>	<u>10,636</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 7th June 2022 and signed on their behalf.

Chairperson of Trustees:



Peter Twilley

The notes on pages 17 to 23 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 continuing impacts of the Covid-19 pandemic and the effects of Brexit on the charity sector and also on the Charity itself.

Travel and other restrictions as a result of the Covid-19 pandemic continued to impact the Charity severely throughout the 2020/21 financial year. 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.

In order to redress the impact of Covid-19 and Brexit on the activities of the charity, the trustees have restructured the Charity's operating model which is no longer dependent upon grant funding. In particular, volunteers' placement fee arrangements have been reviewed and related costs have been reduced so far as possible to ensure that the Charity can continue to operate at its expected level of activity. The actions taken by the trustees and specifically the easing of travel restrictions globally have resulted in the number of volunteers for the 2021/22 and 2022/23 programmes which will generate revenues that are sufficient to meet the Charity's funding requirements for the foreseeable future.

The trustees and their team continue to seek new opportunities for grants and other funding in order to expand its charitable activities but meeting current cost obligations is not dependent on future grant funding.

The Trustees are confident that the measures put in place mean the Charity is able 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. 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.

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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 £	2021 £	2020 £
a) Donations and Grants			
Donations			
Individual donations	1,190	1,190	5,145
b) Activities in furtherance of TfG's objectives			
TfG Volunteering			
European Voluntary Service Grants	44,389	44,389	20,903
Volunteers' fees	4,789	4,789	27,916
Placement fees	42,834	42,834	113,169
Total income from charitable activities	92,012	92,012	161,988

Time for God

Notes to the Financial Statements

3 Expenditure on charitable activities

	Volunteering & Training £	Governance £	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Expenditure directly allocated to charitable activities				
Conference costs	-	-	-	39,836
Salaries and NIC	107,522	-	107,522	125,268
Pension contributions	5,211	-	5,211	6,492
Staff travel	194	-	194	11,703
Volunteers pocket money	10,167	-	10,167	44,800
Support and governance costs (note below)	58,048	5,284	63,332	97,031
Total Expenditure	181,142	5,284	186,426	325,130
Support and Governance costs				
Salaries and NIC	41,957	-	41,957	59,690
Pension contributions	1,981	-	1,981	2,671
IT support	1,081	-	1,081	-
Computer software charge	748	-	748	403
Staff recruitment, training and welfare	604	-	604	2,026
Insurance	1,760	-	1,760	173
Subscriptions and memberships	1,158	-	1,158	375
Telephone, fax and email costs	33	-	33	683
Printing and office supplies	1,884	-	1,884	2,788
Staff travel	90	-	90	4,110
Advertising and promotions	-	-	-	4,305
Rent and room hire	300	-	300	3,093
Storage and removal costs	1,455	-	1,455	1,256
Bank charges and interest	533	-	533	809
Trustees meetings	-	9	9	1,829
Legal and professional fees	3,499	-	3,499	5,720
Accountancy fees	-	2,875	2,875	2,600
Auditors remuneration	-	2,400	2,400	2,400
Equipment depreciation	965	-	965	2,100
Total Support Costs	58,048	5,284	63,332	97,031

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Notes to the Financial Statements

4 Tangible Fixed Assets

	2021 Office equipment £	2020 Office Equipment £
Cost		
B/fwd 1 September 2020	12,942	9,305
Additions	-	3,637
	<hr/>	<hr/>
C/fwd 31 August 2021	12,942	12,942
	<hr/>	<hr/>
Depreciation		
B/fwd 1 September 2020	10,017	7,917
Charge for year	965	2,100
	<hr/>	<hr/>
C/fwd 31 August 2021	10,982	10,017
	<hr/>	<hr/>
Net book value		
C/fwd 31 August 2021	1,960	2,925
	<hr/>	<hr/>

5 Debtors

	2021 £	2020 £
Grants and fees receivable	-	18,164
Prepaid expenditure	2,046	3,340
	<hr/>	<hr/>
	2,046	21,504
	<hr/>	<hr/>

6 Creditors

	2021 £	2020 £
Sundry creditors	3,234	28,360
Deferred income (note 7)	35,843	29,501
Accrued expenditure	4,980	4,880
	<hr/>	<hr/>
	44,057	62,741
	<hr/>	<hr/>

Notes to the Financial Statements

7 Deferred income

	Unrestricted Funds £	2021 £	2020 £
Deferred income as at 1 September 2020	29,501	29,501	37,380
Income received in the year	99,544	99,544	159,254
Deferred income at 31 August 2021	(35,843)	(35,843)	(29,501)
Total incoming resources	93,202	93,202	167,133

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

8 Analysis of Net (Liabilities)/Assets by Fund

	Unrestricted Funds £	Restricted £	Total 2021 £	Total 2020 £
Fixed assets	1,960	-	1,960	2,925
Current assets	29,644	-	29,644	70,452
Current liabilities	(44,057)	-	(44,057)	(62,741)
Fund Balance	(12,453)	-	(12,453)	10,636

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 £156,671 (2020: £194,121) which includes Employer's National Insurance contributions of £11,407 (2020: £11,225) and pension costs of £7,192 (2020: £9,163). The contribution received towards these costs under the Job Retention Scheme was £70,135.

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

The amount paid to key management personnel during the year was £39,557 (2020: £36,738).

The average number of paid staff for the year was:

	2021 No	2020 No
Charitable activities	4	4
Administration of the Charity	3	2
	7	6

Notes to the Financial Statements

10 Trustees' Remuneration and Expenses

Expenses of £9 (2020: £1,829) have been incurred during the year.

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.

