



Time For God

(A company limited by guarantee)

Trustees' Annual Report & Financial Statements for the year ended 31st August 2022

Registered Office

**York Hub
Popes Head Court Offices
Peter Lane
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YO1 8SU**

Tel: 01904 373048

www.timeforgod.org

Registered Charity No. 1101997

Company Limited by Guarantee No. 3971726

Daryl Denson ACMA
Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

Time for God

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Time for God

Reference and Administrative Details

Trustees

Andrew Johnston

Nicholas Gould

Adrian Smith

Peter Twilley

Carolanne Murraine

Charity Registration Number

1101997

Company Registration Number

03971726

Registered Office

York Hub

Popeshead Court Offices

Peter Lane

York

YO1 8SU

Bankers:

The Cooperative Bank Plc

1 Balloon Street

Manchester

M60 4EP

Independent Examiner

Daryl Denson ACMA

Dudson Centre

Hope Street

Stoke-on-Trent

ST1 5DD

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Chairperson of the Board of Trustees Report for the Year Ended 31st August 2022

It is with great thanks that we can report that it appears that the worst of Covid is now past and our plan to rebuild after the difficulties of the past few years is coming to fruition. In September 2021 we were able to recruit over 40 volunteers and by August 2022 had been able to run a year long programme.

However it hasn't been a year without its problems and difficulties. In September 2021 the ongoing travel restrictions meant that volunteers from some of our partners were not able to travel to the UK and internal UK restrictions meant that many of our placements were not able to fully open again. The ongoing uncertainty at the time meant that many were not able to offer placements as they had previously done. By the end of the year in August 2022 we are extremely thankful that we are now in the position where placements are both continuing to reopen again and the travel and other restrictions that were in place have now been lifted.

Once again it was only with the support provided by the furlough scheme and the commitment of everyone that we have been able to carry on the work of the charity. Some support from furlough continued to October 2021. 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.

Very careful financial management over the last three years has put us in a position where we have not only survived but have started to grow again. 2021-22 was the first time in three years that we were able to both cover our costs with our income and start to rebuild our reserves. We still need to remain aware of our costs particularly at this time of rising prices and high inflation.

After the first year of the strategic plan, agreed in 2021, we are progressing well with our recovery and are on track to meet most of the elements of the strategy and the targets that were set out. We were able to baseline our volunteers in 2021-22 and have already met our target for increased numbers for 2022-23. Clearly there is still a lot of hard work to do but it is good to see progress to rebuild TfG already being made.

During the year there were a number of changes in the trustees. During the year John Evans and Thelma Commey stepped down as trustees. We are currently in the process of recruiting more Trustees to serve on the Board. During the year there have been considerable changes in the staff team with Andrea Cliff, Tom Ranger, Phoebe Chevassut and in late August, Dave Magill moving on to roles elsewhere. We thank them all for their

work and their commitment over this very difficult time for TfG and wish them every blessing in their new work and roles.

We have been fortunate to recruit Stephen Adamson and Becky Burdon to the team as Field Officers and look forward to seeing their impact upon the organisation. In August Mary Makoni was appointed as Interim Director following Dave Magill's departure. This interim arrangement has been made to ensure continuity and give the Board the necessary time to make decisions on future staffing requirements. We thank our other staff members, Neil Ashton for his rigorous work on finance and administration and for Marie-Elisabeth taking a lead with the Field Team following the departure of Phoebe.

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 throughout the difficult times that we have faced. It is to the credit of the staff team that we continue to have an extremely good relationships with all our partners. We remain committed to supporting and being part of the EDYN network, (Ecumenical Diaconal Year Network).

As we look ahead to 2022-2023 we can look forward with optimism. We have already recruited over 50 volunteers to start in September 2022 and it is hoped that there will be further volunteers starting in January 2023. New partnerships are being developed both with sending organisations and placements. We hope and trust though that we are able to diversify our funding sources and secure additional money to support young volunteers from both the poorer countries in Europe and from other developing countries to be able to come and share a year of service in the UK. We are seeking to secure funding through grants and trusts in order to help us speed up regrowth and move us to quickly to a position of increased stability and sustainability. The challenges that Brexit continue to present to volunteers have been laid out in the next section of this report.

Moving into the future we remain positive and optimistic and continue to trust that God will guide and lead us as we continue to look ahead to the future

Peter Twilley – Chairperson of the Board of Trustees

Time for God

Trustees' Annual Report (Incorporating the Directors Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2022.

Time for God is a registered charity No. 1101997 and a company limited by guarantee No. 03971726

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, & 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 the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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, South America and the USA. 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,

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Trustees' Annual Report (Incorporating the Directors Report)

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 and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Chloe Lewis (resigned 7 June 2022)

Andrew Johnston

Nicholas Gould

John Evans (resigned 7 June 2022)

Adrian Smith

Peter Twilley

Carolanne Murraine

Thelma Commey (resigned 7 June 2022)

Posts Held:

Chairperson of Trustees: Pete Twilley

Treasurer: Andrew Johnston

Trustee for HR: Adrian Smith

All trustees give of their time freely and none of the trustees had any beneficial interest in the Charity during the year.

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Volunteering with Time for God – this was my experience

Márta Vaczó



My name is Márta Vaczó and one thing you should know about me is that I am always very happy to share stories about my gap year in the UK which has changed me a great deal. I didn't have many expectations before I applied to Time for God through my Hungarian organisation, only that I wanted to help and volunteer among people in a place that has Christian ethos.

My placement was Morley Community Church and it fitted my expectations perfectly. Morley Community Church is a small congregation of evangelical people in West Yorkshire, Morley, the centre of the universe. Yes, that's what my supervisor used to tell me a lot, and since I lived there a year – I am telling it to everyone too.

My work At the church I was involved in a lot of social and physical work – I helped in charity shops, I talked to elderly people on coffee mornings, I went to a primary school to help teachers in the classroom. I helped to lead youth clubs for teenagers, organise events and be a part of a church camp at summer (which has been one of my favourite memories of the whole year). I did a lot of gardening, teaching, and baking. I pushed a shopping cart full of plants and I carried ladders and shelves on the streets of Morley.

What did I learn I learnt how to make Yorkshire pudding and scones, I experienced English Christmas and the Queen's Jubilee celebrations and I got to play Punch and Judy. I travelled a lot, been to the seaside for the first time in my life, I visited other volunteers, hiked a lot in Yorkshire national parks. I have made a lot of memories and relationships. I learnt to be confident speaking a foreign language and experienced living in another country for a long time – far away from home. I became more independent and confident in daily life and these are the skills I am still using today. Since I spent a lot of time with people due to my work, I feel like I am more confident in work with children or when it comes to leading a conversation at a youth group and I also pay more attention to elderly people around me. My social skills have improved a lot which I am very thankful for.

I also grew in faith which comes naturally after volunteering a year among Christian people. I got to understand that it is secondary which denomination you belong to, but wherever the Gospel is spoken, that community will bloom. I learnt and lived that God really works for the good of those who believe in Him. I learnt how to be alone and not lonely and I learnt how to pray, wait and trust.

This experience of taking a year out and volunteering for others has given me practical skills for life, it has given me life-long relationships – even international ones- and it has given me memories no one can take away. I could write and share a lot more of my year but let me

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leave you with this: I encourage you to do the same, go abroad, travel, experience, help and love others and let God transform you for who He wants you to be.

Gifty Asare



Placement: Didcot Baptist Church

Work Involved In: Assisted with coffee break, welcome break, babies and toddlers' group, pins and needles (crochet group), food bank, youth groups, girls brigade.

Expectations of The Year Abroad I was hoping to meet new people, make new friends, learn about different culture and food, acquire new skills through the program and gain experience.

Skills And Experience Gained I am much more confident now in approaching people and speaking with them, am able to engage young adults in various ways; be it bible studies, going on trips, sharing problems and offering solutions among other. I learned knitting; made a scurf and a hat.

How Am Using Skills Gained Am confident in asserting my views with regards to issues and conversions am involved in. Currently finished with my Masters; I was able to draw reference from both Ghana and UK in analyzing problems and proposing solutions with regards to my research work and various assignments given me.

Favourite Memory/ Experience My favourite memory was few days to Christmas; the church organized a carol service for children with special needs. The kids performed a drama about the birth of Jesus, sung songs and other recitals. It was a delight seeing these kids happy and praising God despite their condition and situation. I was so blessed that night.

I was happy about going to United Kingdom and volunteering. Leaving my family and friends behind was not easy and I was uncertain of how my new environment would be like. My placement and host family received me and showed me so much love and care that I barely missed home. I hope most young adult all over the world gets the opportunity to partake in this awesome experience and also other avenues or support is created for individuals who support themselves and don't come through any sending organization after they return to their home country

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Operations and Finance Report for the Year Ended 31st August 2022

In our last annual report we were coming to the end of a second very difficult year, not just for TFG but for the entire charity and voluntary sector. International travel had been heavily impacted both by the pandemic and by Brexit and that had impacted upon TFG in a particularly significant way. We were, however, hopeful for the coming year as we were expecting to welcome around 40 volunteers to the UK in September 2021. We are thankful that that prediction came true and we were able to see a cohort of volunteers serving across the UK.

Our 2021/2022 programme, as with the previous year relied heavily on our French partner VISA, 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. We are grateful for this final stage of the ESC grant, though it came with added complications, as it enabled us to continue with the smaller staff team we had but also to move forward with rebuilding towards our previous levels.

We started the year with the staff on partial furlough and working an average of 1-day per week. It is from this very limited position, which ran until October 2021, that we managed to deliver this programme. That is something that must be acknowledged and the staff must be praised for the work they put in, in very restrictive circumstances, to bring this programme to fruition.

We also continued to face the challenge of Brexit and the loss of free movement of people from the European Union. The levels of visa sponsorship required have risen exponentially and the added cost to volunteers has led to those from more economically challenged parts of Europe to withdraw their applications. This has particularly impacted Hungarian recruitment. Credit must go to Mary Makoni for her work in providing certificates of sponsorship to such a large group of volunteers. Consideration of how to mitigate this impact was given for future programmes, as will be seen in the 2022/2023 programme and bursaries were created for some volunteers which has enabled them to come to the UK.

We were delighted to be able to have our first in-person conference in February 2022 at Pioneer Centre. We were reminded of the huge difference that face to face interactions with volunteers make and it was a welcome landmark moment for the team. The volunteers all reported that the conference was helpful to them in a wide range of ways. We must never underestimate the impact that supportive, in person, contact can make to a volunteer. We were also pleased to restore in person placement and volunteer visits this year.

We look to the future with positivity as our placement numbers and volunteer numbers continue to bounce back towards pre-pandemic and Brexit levels. We are actively seeking new partnerships and have been delighted to see German Volunteer Service added to our

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list of partners. We are also in early days of seeing a new three-way partnership between Carlisle Diocese and Norwegian Mission Society.

This year can be defined as a recovery year, in which our programme, staff structures, and finances began to move towards security. It has been a lot of hard work for the staff and board but it has paid off and we end the year in a hopeful mood and expect to see a larger cohort of volunteers in the UK by the end of September.

Dave McGill – Director

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Financial Performance

In 2021-2022 we continued to manage the finances very carefully. Both the ongoing pandemic and Brexit have made things very difficult. However, this year we are able to report that for the first time in several years we have been able to end the year with a surplus.

Following on from the actions that had to be taken in the previous year steps continued to be taken to ensure that we ended the year in that position 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;
- operating without an office base with all the staff team working from home;
- increasing the placement fees;
- reducing travel and undertaking all recruitment on-line and placement visits.

As we look ahead to the coming year we hope that we can, as set out in our strategic plan, secure a greater diversity of income streams in order to provide greater financial security and sustainability'. Three key actions in relation to this are:

- continuing to increase the reserves of the organisation;
- 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 we have to remain financially diligent 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. We will continue to have tight financial controls and regularly monitor the financial performance of our organisation. It is anticipated that in the coming year once again we will be in the position to grow our financial reserves.

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Trustees' Annual Report (Incorporating the Directors Report)

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.

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.

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Trustees' Annual Report (Incorporating the Directors Report)

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.

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 are increasing but as yet 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.

At the period end reserves were £15,589 (2021: (£14,413)).

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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 with the Cooperative Bank ensuring that no account exceeded the limits afforded by the Financial Services Compensation Scheme. The charity also has a WISE account to enable the easy transfer and payment money internationally. The charity plans to open a further interest bearing account in which to place the reserves as these are rebuilt over the coming years.

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. A final payment was received in 2021-2022. 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 is running from September 2022.

Staff Turnover: Our charity relies upon the skills and dedication of our small executive and staff team. The staff team has reduced in size during the past year and staff will need to work flexibly. We ensure that we have the right balance of skills in place to efficiently, effectively 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 now requires the processing of many more visa applications than has been the case 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.

The cost to our volunteers coming to the UK has increase by around £860 a year. This has had a particular impact on volunteers from poorer European nations. 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 continues to be developed.

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Trustees' Annual Report (Incorporating the Directors Report)

Financial Controls: Cash Flow management remains key for us. We continue to look at ways to reduce our expenditure and have tight financial controls in place. A working group of staff and trustees, continues to meet monthly, to monitor the financial position of the organisation.

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 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.

Small companies provision statement

In preparing their report, the trustees have taken advantage of the small companies' exemption under section 415A of the Companies Act 2006.

Approved by the Trustees on the 6th March 2023 and signed on their behalf by Peter Twilley (Chairperson)

PLTwilley 24th May 2023

Time for God

Independent Examiner's Report to the trustees of Time for God ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of Time for God as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Daryl Denson ACMA

Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

Date: 26/05/2023
.....

Time for God

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	5,894	5,894
Charitable activities	4	<u>195,524</u>	<u>195,524</u>
Total income		<u>201,418</u>	<u>201,418</u>
Expenditure on:			
Charitable activities	5	<u>(172,063)</u>	<u>(172,063)</u>
Total expenditure		<u>(172,063)</u>	<u>(172,063)</u>
Net income		<u>29,355</u>	<u>29,355</u>
Net movement in funds		29,355	29,355
Reconciliation of funds			
Total funds brought forward		<u>(12,453)</u>	<u>(12,453)</u>
Total funds carried forward		<u>16,902</u>	<u>16,902</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	71,325	71,325
Charitable activities	4	<u>95,876</u>	<u>95,876</u>
Total income		<u>167,201</u>	<u>167,201</u>
Expenditure on:			
Charitable activities	5	<u>(190,291)</u>	<u>(190,291)</u>
Total expenditure		<u>(190,291)</u>	<u>(190,291)</u>
Net expenditure		<u>(23,090)</u>	<u>(23,090)</u>
Net movement in funds		(23,090)	(23,090)
Reconciliation of funds			
Total funds brought forward		<u>10,637</u>	<u>10,637</u>
Total funds carried forward		<u>(12,453)</u>	<u>(12,453)</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note .

Time for God

(Registration number: 03971726) Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	1,313	1,960
Current assets			
Debtors	14	649	2,046
Cash at bank and in hand	15	<u>33,246</u>	<u>27,598</u>
		33,895	29,644
Creditors: Amounts falling due within one year	16	<u>(18,306)</u>	<u>(44,057)</u>
Net current assets/(liabilities)		<u>15,589</u>	<u>(14,413)</u>
Net assets/(liabilities)		<u>16,902</u>	<u>(12,453)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>16,902</u>	<u>(12,453)</u>
Total funds		<u>16,902</u>	<u>(12,453)</u>

For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 18 to 31 were approved by the trustees, and authorised for issue on 6 March 2023 and signed on their behalf by:

....*PLT willey*.....

Peter Twilley
Trustee

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

York Hub
Popeshead Court Offices
Peter Lane
York
YO1 8SU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in 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.

Basis of preparation

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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture and Equipment

Depreciation method and rate

Reducing balance method at a rate of 33% per annum

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from individuals	1,351	1,351
Grants, including capital grants;		
Government grants	4,543	4,543
	<u>5,894</u>	<u>5,894</u>
	Unrestricted funds General £	Total 2021 £
Donations and legacies;		
Donations from individuals	1,190	1,190
Grants, including capital grants;		
Government grants	70,135	70,135
	<u>71,325</u>	<u>71,325</u>

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
European Voluntary Service	58,807	58,807
Volunteers Fees	14,867	14,867
Placement Fees	121,850	121,850
	<u>195,524</u>	<u>195,524</u>
	<u>195,524</u>	<u>195,524</u>
	Unrestricted funds General £	Total 2021 £
European Voluntary Service	48,253	48,253
Volunteers Fees	4,789	4,789
Placement Fees	42,834	42,834
	<u>95,876</u>	<u>95,876</u>
	<u>95,876</u>	<u>95,876</u>

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

5 Expenditure on charitable activities

	Direct Costs	Support costs	Governance Costs (see note 7)	2022
	£	£	£	£
Salaries	72,869	41,711	-	114,580
Employers NI	3,487	2,376	-	5,863
Pension	3,638	2,086	-	5,724
Staff Travel	945	-	-	945
Volunteers Pocket Money	8,826	-	-	8,826
Volunteer Costs	2,709	-	-	2,709
Field Costs	9,764	-	-	9,764
Conference Costs	6,630	-	-	6,630
Insurance	-	2,119	-	2,119
Subscriptions and memberships	-	167	-	167
Printing, postage and office supplies	-	5,065	-	5,065
Bank charges	-	1,387	-	1,387
Trustee meeting costs and expenses	-	-	587	587
Legal and professional fees	-	4,948	-	4,948
Accountancy fees	-	-	765	765
Independent Examination fee	-	-	1,200	1,200
Depreciation	-	647	-	647
Other expenses	-	137	-	137
	108,868	60,643	2,552	172,063

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

	Activity undertaken directly £	Support costs £	Governance costs (see note 7) £	2021 £
Salaries	99,537	38,535	-	138,072
Employers NI	7,985	3,422	-	11,407
Pension	5,211	1,981	-	7,192
Staff Travel	194	90	-	284
Volunteers Pocket Money	10,167	-	-	10,167
IT Support	-	1,081	-	1,081
Computer software charge	-	748	-	748
Staff recruitment, training and welfare	-	604	-	604
Insurance	-	1,760	-	1,760
Subscriptions and memberships	-	1,158	-	1,158
Telephone	-	33	-	33
Printing, postage and office supplies	-	1,884	-	1,884
Rent and room hire	-	300	-	300
Storage and removal costs	-	1,455	-	1,455
Bank charges	-	533	-	533
Trustee meeting costs and expenses	-	-	9	9
Legal and professional fees	-	3,499	-	3,499
Accountancy fees	-	-	2,875	2,875
Auditors remuneration	-	-	2,400	2,400
Depreciation	-	965	-	965
	<u>123,094</u>	<u>58,048</u>	<u>5,284</u>	<u>186,426</u>

£172,063 (2021 - £186,426) of the above expenditure was attributable to unrestricted funds and £Nil (2021 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,552 (2021 - £5,285) which relate directly to charitable activities. See note 6 for further details.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,200	1,200
Trustees remuneration and expenses	587	587
Accountancy costs	765	765
	<u>2,552</u>	<u>2,552</u>
	Unrestricted funds General £	Total 2021 £
Audit fees		
Audit of the financial statements	2,400	2,400
Trustees remuneration and expenses	10	10
Accountancy costs	2,875	2,875
	<u>5,285</u>	<u>5,285</u>

7 Government grants

HMRC Job retention scheme - £4,543 (2021: £70,135)

The amount of grants recognised in the financial statements was £4,543 (2021 - £70,135).

There are no unfulfilled conditions

No other forms of government assistance have been received

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Peter Twilley

£82 (2021: £Nil) of expenses were reimbursed to Peter Twilley during the year.

John Evans

£26 (2021: £Nil) of expenses were reimbursed to John Evans during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	114,580	138,088
Social security costs	5,863	11,407
Pension costs	5,724	7,176
	<u>126,167</u>	<u>156,671</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2022 No	2021 No
Charitable Activities	3	4
Administration of the Charity	3	3
	<u>6</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2022 £
Examination of the financial statements	<u>1,200</u>

11 Auditors' remuneration

	2021 £
Audit of the financial statements	<u>2,400</u>

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2021	12,942	12,942
At 31 August 2022	12,942	12,942
Depreciation		
At 1 September 2021	10,982	10,982
Charge for the year	647	647
At 31 August 2022	11,629	11,629
Net book value		
At 31 August 2022	1,313	1,313
At 31 August 2021	1,960	1,960

14 Debtors

	2022 £	2021 £
Prepayments	649	1,580
Other debtors	-	466
	649	2,046

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	631	633
Cash at bank	32,615	26,965
	33,246	27,598

Time for God

Notes to the Financial Statements for the Year Ended 31 August 2022

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	882	3,234
Accruals	1,200	4,980
Deferred income	16,224	35,843
	<u>18,306</u>	<u>44,057</u>
	2022 £	2021 £
Deferred income at 1 September 2021	(35,843)	(29,501)
Resources deferred in the period	(16,224)	(35,843)
Amounts released from previous periods	35,843	29,501
Deferred income at year end	<u>(16,224)</u>	<u>(35,843)</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2022 £
Tangible fixed assets	1,313	1,313
Current assets	33,895	33,895
Current liabilities	(18,306)	(18,306)
Total net assets	<u>16,902</u>	<u>16,902</u>
	Unrestricted funds General £	Total funds at 31 August 2021 £
Tangible fixed assets	1,960	1,960
Current assets	29,644	29,644
Current liabilities	(44,057)	(44,057)
Total net assets	<u>(12,453)</u>	<u>(12,453)</u>

18 Related party transactions

There were no related party transactions in the year.