

CHARITY NUMBER 1160268

Volition Community

Charitable Incorporated Organization (CIO)

Annual Report and Financial Statements

Year Ended

31 December 2023

Volition Community

Annual report and financial statements for the year ended 31 December 2023

Contents

| | Page |
|---|-------|
| Legal and administrative information | 1 |
| Trustees' report | 2-9 |
| Statement of the responsibilities of the Trustees | 10 |
| Independent Examiner's report to the Trustees | 11 |
| Statement of financial activities | 12 |
| Balance sheet | 13 |
| Statement of cash flows | 14 |
| Notes to the financial statements | 15-20 |
| Detailed income and expenditure account | 21 |

Volition Community

Annual report and financial statements for the year ended 31 December 2023

Legal and administrative information

Contact Address

Volition Community
Manchester Cathedral
Victoria Street
Manchester
M3 1SX

Telephone 0161-833-2220

Legal Status

The charity was formed as a Charitable Incorporated Organisation on 2 February 2015. It is Registered Charity Number 1160268. The governing document is the constitution.

Trustees

The Very Reverend R.M. Govender MBE - Dean of Manchester
Mr J.E. Atherden
Mr J. Blakey
Mr A.T. O'Connor

Independent Examiner

Sarah Anderson FCCA
Eden Building
Irwell Street
Salford
M3 5EN

Bankers

Royal Bank of Scotland plc
St Ann Square Branch
1 Hardman Boulevard
Manchester
M3 3AQ

Volition Community

Trustees' report for the year ended 31 December 2023

The Trustees present their eighth annual report and the financial statements for the year ended 31 December 2023.

Structure, governance and management

The charity was formed as a Charitable Incorporated Organisation on 2 February 2015. It is Registered Charity Number 1160268.

Trustees who served during the year are listed below.

The Very Reverend R.M. Govender - Dean of Manchester

Mr J.E. Atherden

Mr J.R. Blakey

Mr A.T. O'Connor

The Trustees are responsible for setting the strategic direction of the charity.

Trustees are recruited on the basis of required skills to complement the existing body of Trustees. Each Trustee benefits from an induction programme tailored to their knowledge and experience. The Trustees continue to deploy a wide range of skills and experience essential to good governance.

Risk Management

The trustees have performed a review of the risks that we believe could seriously affect the charity's performance, future prospects, reputation or its ability to deliver against its priorities. This development of our risk process has resulted in the inclusion of liquidity as a principal risk. The expenditure of the charity is closely monitored with regular forecasts of cash requirements and regular management accounts that are reviewed by the trustees.

Going Concern

The Trustees have revisited their going concern assessment in October 2024. Cash-flows have been re-worked to the end of 2025 to include the impacts on income. The Trustees consider that the charity continues to provide its public benefit. A number of new sources of income were identified for 2024. In 2023 the charity obtained a grant from a Manchester hotel chain to partly fund the beekeeping programme for a three-year period. At the date of signing the current bank balance of £22,100 is sufficient to cover any committed expenditure. The Trustees therefore consider that it is appropriate for the financial statements to be prepared on a going concern basis.

Objectives and activities

The Trust is a registered charity whose objects are:-

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The charity shall pursue these objects through structured volunteering placements and support to prepare unemployed people for work and connect them with local employers. This will be delivered in the following ways:

- Raising aspirations and confidence – by challenging comfort zones, participating and seeing new possibilities, peer support, life coaching.
- Removing barriers to work – practising work ready skills from confidence, skills, overcoming personal issues to transport and better networks.
- Employer engagement – career talks, site visits, training, guaranteed interviews, mock interviews, creating a lasting shift in employers' attitudes to unemployed people, their hiring practises and readiness to support people.
- Increasing skills – some with Level 1 qualification, other completing NVQ's, vocational courses, further volunteering, work experience
- Improved health and wellbeing.
- Social inclusion – from disengaged to involved and participating.
-

The trustees have had due regard to the Charity commission guidance on public benefit.

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance

Volition Community was established on 2 February 2015 as a charity with the following two objectives:

1. The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.
2. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The report that follows includes a wealth of information about how Volition Community has operated in 2023 and the profiles of our clientele. The contents are a great tribute to the dedication and hard work of all our staff and they celebrate our external collaborations, especially our partnership with Salford Cathedral, The Property Alliance Group, Procure Plus and others within the commercial world who ensure that this small charity can continue to make a great difference to the lives of so many people in Greater Manchester.

There are two aspects of the report to particularly emphasise. The first is the extent to which we are achieving a high record of success in assisting Volition graduates into employment, while recruiting from people who are outliers in the national profile of those attending job centres. This aspect of our work includes the preponderance of clients under 20 and over 50, as well as the longer-term unemployed, who are often referred to us when other approaches have failed. Our personalised approach, including no goodbyes, excellent volunteering opportunities and the support of major regional employers are reasons why we are able to combine excellent success rates while also taking on people with greater distances to travel in their aim of re-entering paid employment. We provide excellent value for money to our generous donors and are able to make a real and lasting difference to the lives of those referred to us.

The second is the pleasing and ever-increasing integration of Volition Community with the mission and life of Manchester & Salford Cathedrals. Our gardeners and beekeepers improve the Cathedral's environmental sustainability, and our welcomers contribute to a great experience for the visitors to Manchester Cathedral. Our work is recognised in Vision 2035, the Cathedral's strategic and business plan, as part of the Cathedral's commitment to the service of all people. The Volition objectives and role are also of great significance for the Cathedral's recent bid for major funding in support of the development project and all it means for the Cathedral's medium and long-term future. The result of the Cathedral's bid is still awaited.

We have much to report of which we can be justifiably proud, and on behalf of the trustees, we thank everyone involved for the success and achievements of the past year.

Volition is not your average 'programme for the unemployed'. We are a small team with big ambitions about reducing inequalities and driving social mobility. We work closely with residents of Greater Manchester to promote employability and wellbeing using a combination of volunteering, training, and pastoral support.

The team brings together diverse sets of skills and experiences and, as a collective, we have a good understanding of moving people with significant labour market disadvantages back into employment. We recognise that the barriers and problems faced by the long-term unemployed will often mean that finding a job is not the only change needed.

Primary Interventions:

Meaningful volunteer placements
Accredited training
Career management support
No goodbyes

In 2023 the charity engaged with over 1000 unemployed people; twelve open days were held for 270 people; 195 people were started on the programme.

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Volunteer Referrals:

Our successes are attributed to our relationships with key stakeholders and ensuring our volunteer demographic is representative of Greater Manchester. Volition has close and trusted connections within the JCP network, public and third sector organisations. We work proactively; attending consultations, careers events, disability and volunteer fairs. Consequently, we have volunteers from across the region, with a majority focus on Central Manchester.

Volunteers by Greater Manchester Boroughs – Manchester 51%, Salford 27%, Stockport 6%, Oldham 5%, Tameside 4%, Trafford 3%, Bury 3%, Rochdale 1%, Bolton 0% and Wigan 0%.

Training & Employability Support:

The landscape of work has shifted dramatically, and one of the biggest opportunities available to people is to assess their skills and skills gaps, and then get to work on developing them. 100% of Volition volunteers can seek to achieve a City & Guilds qualification in core employability skills that give them an opportunity to stand out and succeed in getting a job.

Employability skills and experience are underpinned with general career management support, often lacking in long-term unemployed people. These offer clear and specific pathways to employment. Volition volunteers are supported in gaining career management skills. This includes:

- Improving self-awareness – understanding of own abilities, aptitudes and interests
- Gaining a better understanding of career options to make informed choices
- Increasing confidence about how to search and apply for jobs
- Improving confidence to write a CV and perform well at interview

Volunteering:

There is plenty to do to get back into the workforce, but for many it can lack structure, appreciation, and a sense of productivity. We counterbalance this with volunteering opportunities that accommodate peoples' challenging or changing circumstances. A broad range of volunteering options were available during the year:

- | | |
|-----------------------|-------------------------|
| • Classroom assistant | • Welcoming |
| • Hospitality | • Beekeeping |
| • Gardening | • One off volunteer |
| • Vergers | • Office support |
| • Guide | • Christmas preparation |
| • Data counter | • Events support |

Volunteers work for at least ½ a day each week. All volunteer roles are managed and treated as real work, with high expectations set, codes of conduct, inductions, training, and regular performance feedback. 95% of referrals actively volunteered for 3 months.

- The benefits of Volunteering include:
- Helping with self-confidence and encouraging new stimuli and motivation
- Working alongside new people, helping to build social skills and new relationships
- Developing the skills, experience and networks that enable them to be the best they can
- Developing employment relationships and to understand what it is like to be in the workplace and how to behave

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Salford Cathedral:

Following the 2022 launch, 2023 represented the first full year of Volition in Salford that saw the graduation of four cohorts of students: an exponential growth in interest from the Salford Community and different Associations led by an enthusiastic team working across the two sister Cathedrals. The focus has been in promoting and developing Volition across Salford, with attendance at Job Centres, local community events and in hosting coffee mornings for DWP advisors. This has established the strength to spread the word across every Salfordian's postcode and has embraced students with different backgrounds.

Due to the closure of the Cathedral building on the 16th July 2023 for the restoration and the construction of the Temporary Church, we developed a series of unique volunteering activities in order to personalise and tailor any interests from our groups: from candle stand maintenance, beekeeping, hospitality support to gardening, ground maintenance and litter picking.

Our Volunteers have been closely involved in day to day activities, focusing on improving the appearance of the perimeter, reducing litter across the area nearby and creating a welcoming environment for our local community and visitors. We had the opportunity to host two workshops held by Simpsons of York (the company appointed for the Cathedral restoration), that gave our students more insight into a career in construction. These workshops highlighted the employability of our volunteers and how their skills are transferable to this industry.

Due to the established membership with CVS in Salford, we have the opportunity to use their services. This has helped people with wellbeing, advice and building confidence that has always been our priority, together with encouragement to "Take the first step on your journey".

Programme enrichment & partnerships:

Employment opportunities are the single most effective means of tackling poverty and social exclusion. The Volition relationship between volunteering and social mobility depends on charities, businesses, education providers and cultural organisations working together. Volition volunteers have a higher exposure to potential employers by:

- Attending careers talks and employer-led presentations.
- Visiting workplaces and learning about the diverse nature of opportunities.
- Gaining experience through guaranteed interviews for suitable candidates.

Engagement:

Over the past 12 months Volition has worked hard to continue to build its reputation amongst existing partners and new. This has resulted in an outstanding number of 998 referrals. We have been out and about across Greater Manchester to work very closely with 19 jobcentres and build partnerships in new economic sectors. These include companies from engineering, retail, food manufacture and property management. Over 190 people have gone on to complete our programme and gain new skills and confidence.

The Department for Work and Pensions (DWP) has always been a great partner and we liaise with all jobcentres in the Greater Manchester network. This year we have taken office space in several JCP centres in Manchester. This enables us to speak directly with claimants who are considering volunteering as a pathway back into employment and helps build relationships with staff. We have attended a record number of job fairs in 2023 and this has definitely kept the volunteering element of personal development at the forefront of our minds. This year we have partnered with two amazing companies, Cushman and Wakefield and the Waterman Group. Both are based in the heart of the City centre and they have agreed to offer special opportunities to our Volition candidates.

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Details of all our connections are as follows:

Cushman & Wakefield, is a prestigious real estate services company operating in 60 countries. They have offered Volition a bespoke partnership that includes office space for our group training days and access to their amazing rooftop facilities for summer graduations. The panoramic city views from 11 York Street will certainly inspire our participants to progress further in their own career. Cushman is also offering staff time to support our candidates with mock interviews, CV support and to provide insights in to how some of their staff have personally progressed in their career.

Another new partner is the Waterman Group who are engineering and environmental consultancy engineering experts for built structures across the UK. They will work with Volition to build our candidate's confidence and provide work experience in their busy Manchester office. They will do this by working with individual candidates to focus on their talents and give them the confidence to let their personalities shine. They will also give talks on pathways into engineering apprenticeships and careers advice that will expand people's horizons about the labour market in Manchester.

Another great partnership Volition has made this year is with the National Football Museum. With both of us being on each other's door step we couldn't resist the opportunity to work together and offer Volition candidates this excellent opportunity. The Football Museum has some fascinating projects and by working together we can give some of our volunteers the chance to expand their skills whilst being in their dream environment.

Joe Harper, owner of Just Bee, continues to be a supportive friend to Volition and has done so for several years. He has given his time to numerous groups to offer advice about business start-up and share his own story about the ups and downs of establishing a business and then surviving the pandemic. Joe has also kindly offered paid job opportunities to our candidates.

Beekeeping:

2023 saw our volunteer numbers double. Over the last 12 months 70 bee keeping volunteers have been shown how to understand the life of a beehive and inspect colonies. In return our volunteers make & clean kit; transport frames to and from the roof and jar honey to industry standards. We are pleased that Jenni, our assistant beekeeper, passed her Beekeeping Assessment exam first time and with a credit pass. This means Volition now has two beekeepers to train and support people that come to Heavenly Honey hives at our Cathedrals and at Treehouse Hotel. We would like to thank The Property Alliance Group for their continued support.

Through 2023 colony numbers have remained stable at 28 hives and we have supported the Cathedral gardening team to ensure that our bees are able to forage close to home. 2022 was an exceptional year for our honey harvest but 2023's wet summer considerably reduced it. We hope for better "bee weather" in 2024

In April, Pope Francis received a very special gift of our Heavenly Honey which was extracted, labelled and jarred entirely by our volunteers. We're certain he enjoyed our hamper which was complemented with a handmade candle. Attending fairs is a great way for our volunteers to learn how to market a product, talk to the public and understand the basics of operating a business. It was our pleasure to attend the Harvey Nichols event "Taste on Two" as well as other fairs. Volition always enjoys teaching people about bees and the environment. This also enables our volunteers to act as ambassadors. This year we have provided "bee experience" days for personnel from the Treehouse Hotel, work coaches from the Department of Work and Pensions, the National Football Museum team and staff from Harvey Nichols. We have also spoken to numerous projects to help educate the general public about bees and have appeared in the Times Newspaper. Our events are always supported by our volunteers who are trained in health and safety. We have also been called upon to rehouse bees! When, sadly, St Peter's House Chaplaincy closed this summer but we were delighted to adopt their hives. They also placed their Faith Bee in our care and it has pride of place at the East door of the Cathedral.

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Gardening:

An enthusiastic and highly capable team, made up entirely of Volition volunteers, worked tirelessly on the Cathedral gardens throughout 2023. In total 22 people took part. The enthusiasm of our new gardeners has been exemplary and we have had some very dedicated people volunteering with us.

:

Outcomes and progression

Despite the challenges, there is much to celebrate. We believe that hard outputs alone do not fully account for results in performance. Intangible results have a direct measure on a person's future productivity and are of increasing value to employers in a new world of work.

Conclusion:

Volition volunteers are more likely to:

- Be very long-term unemployed
- Be not actively looking for work
- Have multiple health and/or learning barriers
- Be under 30 or over 50 years
- Have low attainment levels in basic skills – maths, English, and IT
- Live in a workless household
- Have very limited recent work experience
- Need intensive support to re-engage with paid work

We address these inequalities and promote equality by creating good-quality and sustainable volunteering and learning opportunities, so that people can achieve their ambitions and lead a fulfilling life, engaging both with paid work and wider opportunities. We create social value, both tangibly through training and employment outcomes and intangibly through the improvement of wellbeing, building skills and confidence, and overall quality of life for Greater Manchester residents progressing into employment.

Future plans for 2024 and beyond:

We're excited to see the continued expansion of Volition in the Cities of Manchester and Salford, serving an ever-more essential need.

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

Donors & Patrons

We are also very grateful for the financial donations we received from the following during 2023:

| | |
|---|--|
| Manchester College | Café 1881 |
| Manchester Cathedral | Hey Manchester |
| Q-Parks Ltd | The Waterman Group |
| Shape IT Recruitment | Cushman & Wakefield |
| Dove Tail Bars | Fever Up Ltd |
| Procure Plus | Salford Cathedral & Our Lady of Mount Carmel |
| Sterling Event Group | Bars Incorporated |
| Alex & Victoria Russell & Property Alliance Group | The Beaverbrooks Charitable Trust |
| Starwood Capital Group/Deansgate SOF | Peninsula UK Ltd |
| Department for Work & Pensions | LAB |
| Jobcentre Plus | Simpsons Construction (York) |
| Caritas | Manchester Central Library |
| Fever Up Ltd | Kroo Banking |
| Charities Aid Foundation | Jack Findlay |
| Manchester City Council | Alan & Catherine Charnock |
| Manchester Arndale | Ms Donna Denston |
| Chapman Holmes Ltd | Ulrika Knox |
| Harvey Nichols | |

And Finally, Our Patrons:

- Sir David Richards, Life Vice President of the Football Association
- Ronald D Painter, CEO, National Association of Workforce Boards, United States of America

Volition Community

Trustees' report (continued) for the year ended 31 December 2023

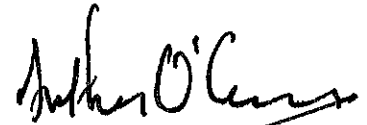
Financial Review

Total income for the year amounted to £149,615 compared to £330,319 in 2022. The reduction in income was expected as the DWP Flexible Support Programme was for a limited time period. Net expenditure for the year amounted to £62,227 (2022 Net income £97,705). At 31 December 2023 restricted funds amounted to £12,847 (2022 £59,527) and unrestricted funds amounted to £14,058 (2022 £29,605).

Reserves Policy

The Charity has attracted funding for specific purposes. A significant number of sources are being established so as not to become over dependent upon any single source, thus reducing the overall financial risk to the Charity.

Reserves are needed to bridge the gap between the spending and receiving of income. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure amounting to £20,000. At 31 December 2023 unrestricted reserves amounted to £14,058. The current level of reserves is therefore slightly lower than needed but fundraising is expected to enable reserves to be supplemented. At 31 December 2023 total funds amounted to £26,905 (2022 £89,132) of which restricted funds amounted to £12,847 (2022 £59,527) and unrestricted funds amounted to £14,058 (2022 £29,605).



A. T. O'CONNOR

Approved and signed on behalf of the Trustees -

28 October 2024

Volition Community

Statement of responsibilities of the Trustees for the year ended 31 December 2023

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the Annual report, Trustees' report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Volition Community

Report of the independent examiner Year ended 31 December 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOLITION COMMUNITY

I report to the trustees on my examination of the accounts of the charity for the year ended 31st December 2023, which are set out on pages 12 to 20.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

Responsibilities and basis for report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; 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.

DocuSigned by:

Sarah Anderson

911B7AE40D374FC...

Signed: 29 October 2024
Sarah Anderson FCCA
BDO LLP
Eden Building
Irwell Street
Salford
M3 5EN

Volition Community

Statement of financial activities for the year ended 31 December 2023

| | Notes | CURRENT YEAR | | | PRIOR YEAR | | |
|--|-------|-----------------------|--------------------------|-----------------|-----------------------|--------------------------|-----------------|
| | | Restricted funds £ | Un-restricted funds £ | 2023 Total £ | Restricted funds £ | Un-restricted funds £ | 2022 Total £ |
| Income from: Donations | 2 | 89,053 | 60,562 | 149,615 | 250,734 | 79,585 | 330,319 |
| Total income | | 89,053 | 60,562 | 149,615 | 250,734 | 79,585 | 330,319 |
| Expenditure on: Charitable activities | 3 | 135,733 | 76,109 | 211,842 | 191,207 | 41,407 | 232,614 |
| Total expenditure | | 135,733 | 76,109 | 211,842 | 191,207 | 41,407 | 232,614 |
| Net (expenditure)/income | | (46,680) | (15,547) | (62,227) | 59,527 | 38,178 | 97,705 |
| Reconciliation of funds: | | | | | | | |
| Net movement in funds | | (46,680) | (15,547) | (62,227) | 59,527 | 38,178 | 97,705 |
| Funds brought forward | | 59,527 | 29,605 | 89,132 | - | (8,573) | (8,573) |
| Funds carried forward | | 12,847 | 14,058 | 26,905 | 59,527 | 29,605 | 89,132 |

All activities derive from continuing operations.
All recognised gains and losses are included in the statement of financial activities.
The notes on pages 15 to 20 form part of these financial statements.

Volition Community

Balance sheet as at 31 December 2023

| | | 2023 | | 2022 | |
|---|-------|---------------|---------------|----------------|---------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 8 | | 608 | | 3,382 |
| Current assets | | | | | |
| Debtors & prepayments | 9 | 16,873 | | 28,524 | |
| Cash at bank and in hand | | 29,921 | | 81,503 | |
| | | <u>46,794</u> | | <u>110,027</u> | |
| Creditors: amounts falling due within one year | | | | | |
| Creditors & accruals | 10 | 20,497 | | 24,277 | |
| | | <u>20,497</u> | | <u>24,277</u> | |
| Net current assets | | | 26,297 | | 85,750 |
| | | | <u>26,297</u> | | <u>85,750</u> |
| Net assets | | | 26,905 | | 89,132 |
| | | | <u>26,905</u> | | <u>89,132</u> |
| Funds | | | | | |
| Restricted funds | 12 | | 12,847 | | 59,527 |
| Unrestricted funds | 13 | | 14,058 | | 29,605 |
| | | | <u>26,905</u> | | <u>89,132</u> |

The notes on pages 15 to 20 form part of these financial statements.

These financial statements were approved by the Trustees and authorised for issue on 28 October 2024.



R.M. GOVENDER MBE
Trustee

Volition Community

Statement of Cash Flows for the year ended 31 December 2023

| | Notes | 2023 Total Funds £ | 2022 Total Funds £ |
|---|-----------|-----------------------------|-----------------------------|
| Net cash (used by)/ provided by operating activities | 14 | (50,365) | 78,460 |
| Cash flows from investing activities: | | | |
| Purchase of tangible fixed assets | | 1,217 | 6,764 |
| Net cash used by investing activities | | 1,217 | 6,764 |
| Change in cash and cash equivalents in the period | | (51,582) | 71,696 |
| Cash and cash equivalents at the start of the financial year | | 81,503 | 9,807 |
| Cash and equivalents at the end of the financial year | | 29,921 | 81,503 |

Volition Community

Notes forming part of the financial statements for the year ended 31 December 2023

1. Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The particular accounting policies adopted by the Trustees are described below. The financial statements are prepared in GBP, being the functional currency and are rounded to the nearest pound.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

Fund Accounting

Unrestricted general funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|-------------------------------|---|-------------|
| Computer and office equipment | - | 50% on cost |
|-------------------------------|---|-------------|

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Income

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

Donations are recognised in the statement of financial activities 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 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 those conditions will be met.

Direct Charitable Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably. All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to the community in Manchester. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs. Governance costs include the cost of independent examination, the cost of trustee meetings and the cost of preparing statutory accounts.

Volition Community

Notes forming part of the financial statements for the year ended 31 December 2023

1. Accounting policies - continued

Pension Costs

The amounts charged to the statement of financial activity for its' defined contribution scheme represents the amount payable in the period.

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the Trustees have made judgements, the details of which are included in the following accounting policies. There are no areas of significant estimates.

Going Concern

The financial statements have been prepared on a going concern basis. In the current economic climate, the trustees acknowledge the effect of the current cost of living crisis and have reforecast the financial position and cash-flows for the period to 31 December 2025. The forecasts confirm that the charity can meet its obligations as they fall due. The current bank balance of £22,100 is sufficient to cover any committed expenditure. As such the trustees are satisfied that the Charity can settle its obligations for a period of at least 12 months from the date of signing the financial statements and this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate for the financial statements to be prepared on a going concern basis.

2. Income – 2023

| | Restricted funds £ | Unrestricted funds £ | 2023 Total £ |
|-------------------------------------|--------------------------|----------------------------|--------------------|
| Income | | | |
| Donations - grants: | | | |
| Manchester City Council – Work Club | 8,000 | - | 8,000 |
| Manchester College – secondment | 42,885 | - | 42,885 |
| Procure Plus | - | 17,000 | 17,000 |
| Deansgate Hotel | 28,168 | - | 28,168 |
| Dovetail Event Group | - | 9,802 | 9,802 |
| Other grants & donations | 10,000 | 33,725 | 43,725 |
| Other income | - | 35 | 35 |
| Total income | 89,053 | 60,562 | 149,615 |

Income - 2022

| | Restricted funds £ | Unrestricted funds £ | 2022 Total £ |
|-------------------------------------|--------------------------|----------------------------|--------------------|
| Income | | | |
| Donations - grants: | | | |
| Manchester City Council – Work Club | 6,613 | - | 6,613 |
| ESF Community Learning Grants | 16,261 | - | 16,261 |
| Manchester College – secondment | 38,600 | - | 38,600 |
| Procure Plus | - | 17,000 | 17,000 |
| DWP FSF Grant | 128,482 | - | 128,482 |
| Deansgate Hotel | 44,196 | - | 44,196 |
| Titan MEP Ltd | 5,000 | - | 5,000 |
| Dovetail Event Group | - | 4,180 | 4,180 |
| Other grants & donations | 11,582 | 56,613 | 68,195 |
| Other income | - | 1,792 | 1,792 |
| Total income | 250,734 | 79,585 | 330,319 |

Volition Community

Notes forming part of the financial statements for the year ended 31 December 2023

3. Expenditure – 2023

| | Restricted funds £ | Unrestricted funds £ | 2023 Total £ |
|------------------------|--------------------------|----------------------------|--------------------|
| Charitable activities: | | | |
| Volunteer programme | 122,293 | 44,431 | 166,724 |
| Support costs | 13,440 | 26,323 | 39,763 |
| Governance costs | - | 5,355 | 5,355 |
| | <u>135,733</u> | <u>76,109</u> | <u>211,842</u> |

Expenditure - 2022

| | Restricted funds £ | Unrestricted funds £ | 2022 Total £ |
|------------------------|--------------------------|----------------------------|--------------------|
| Charitable activities: | | | |
| Volunteer programme | 166,396 | 18,364 | 184,760 |
| Support costs | 24,811 | 19,263 | 44,074 |
| Governance costs | - | 3,780 | 3,780 |
| | <u>191,207</u> | <u>41,407</u> | <u>232,614</u> |

4. Support Costs

Support costs including governance costs are charged to charitable expenditure and allocated between restricted and unrestricted funds based on the activities carried out in that year. There is no allocation of support costs to fundraising as it is considered that the costs are immaterial based on the time spent fundraising. The total support and governance costs for the year amounted to £45,118 (2022 £44,074) and include postage, stationery, printing, professional fees including accountancy fees of £10,327, sundry expenses and governance costs of £5,355 for the independent examiner fees.

5. Information regarding Trustees' remuneration and benefits

Two trustees received regular remuneration for professional services supplied to the charity. Mr J.E. Atherden charged £10,327 (2022 - £10,329) for accountancy and consultancy services in the year. Mr A.T. O'Connor was paid a salary of £17,197 (2022 - £16,224). The legal authority for these payments is set out in the governing document of the charity.

No travel expenses were claimed by any trustee in the year (2022 – None).

Volition Community

Notes forming part of the financial statements for the year ended 31 December 2023 *Continued*

6. Staff Costs

The Charity had six (2022 – seven) employees in the year. There were no employees earning over £60,000 per annum.

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages & salaries | 121,073 | 123,781 |
| Social security costs | 4,091 | 2,719 |
| Pension costs | 9,513 | 8,041 |
| | <u>134,677</u> | <u>134,541</u> |

The charity operates a defined contribution pension scheme for senior staff. During the year the employer's rate of pension contribution was 10% and no employee contribution was required. Four members of staff were included in the scheme (2022 – 3). The contributions outstanding at the period end amounted to £1,112 (2022 –£1,709).

7. Independent Examiners Remuneration

| | 2023 £ | 2022 £ |
|------------------------------------|-----------|-----------|
| Independent examiners remuneration | 5,355 | 3,780 |

8. Tangible fixed assets

| | Computer Equipment £ |
|-----------------------|----------------------------|
| Cost | |
| At 1 January 2023 | 11,727 |
| Additions | 1,217 |
| At 31 December 2023 | <u>12,944</u> |
| Depreciation | |
| At 1 January 2023 | 8,345 |
| Charge for the year | 3,991 |
| At 31 December 2023 | <u>12,336</u> |
| Net book value | |
| At 31 December 2023 | 608 |
| At 31 December 2022 | <u>3,382</u> |

Volition Community

Notes forming part of the financial statements for the period ended 31 December 2023 *Continued*

| | | | |
|---|-------------------------|---------------------------|--------------------|
| 9. Debtors and prepayments | 2023 | 2022 | |
| | £ | £ | |
| Prepayments and accrued income | 16,835 | 28,486 | |
| Gift Aid debtor | 38 | 38 | |
| | <hr/> | <hr/> | |
| | 16,873 | 28,524 | |
| | <hr/> | <hr/> | |
| 10. Creditors: amounts falling due within one year | 2023 | 2022 | |
| | £ | £ | |
| Trade creditors | 413 | 2,569 | |
| Related party - Manchester Cathedral | 7,374 | 6,113 | |
| Taxation and social security | 3,854 | 3,291 | |
| Pension contributions | 1,112 | 1,709 | |
| Accruals & deferred income | 7,744 | 10,595 | |
| | <hr/> | <hr/> | |
| | 20,497 | 24,277 | |
| | <hr/> | <hr/> | |
| 11. Analysis of net assets between funds | | | |
| | Restricted funds | Unrestricted funds | Total funds |
| | £ | £ | £ |
| Fund balances at 31 December 2023 as represented by: | | | |
| Tangible fixed assets | - | 608 | 608 |
| Net current assets | 12,847 | 13,450 | 26,297 |
| | <hr/> | <hr/> | <hr/> |
| | 12,847 | 14,058 | 26,905 |
| | <hr/> | <hr/> | <hr/> |
| | Restricted funds | Unrestricted funds | Total funds |
| | £ | £ | £ |
| Fund balances at 31 December 2022 as represented by: | | | |
| Tangible fixed assets | - | 3,382 | 3,382 |
| Net current assets | 59,527 | 26,223 | 85,750 |
| | <hr/> | <hr/> | <hr/> |
| | 59,527 | 29,605 | 89,132 |
| | <hr/> | <hr/> | <hr/> |

Volition Community

Notes forming part of the financial statements for the period ended 31 December 2023 *Continued*

12. Restricted Funds

| | Brought forward £ | Income £ | Expenditure £ | Transfer £ | Carried forward £ |
|------------------------------|-------------------------|-------------|------------------|---------------|-------------------------|
| Restricted funds 2023 | 59,527 | 89,053 | 135,733 | - | 12,847 |
| Restricted funds 2022 | - | 250,734 | 191,207 | - | 59,527 |

Restricted funds include grants received and the related expenditure in providing and developing training projects to assist in the relief of unemployment and to promote social inclusion by assisting people to integrate into society. These grants include the funding of our major project of Beekeeping in the cities of Manchester and Salford. At 31 December 2023 the restricted funds amount of £12,847 relates to the bee-keeping at both Manchester and Salford Cathedrals and at the Deansgate Hotel in Manchester.

13. Unrestricted Funds

| | Brought forward £ | Income £ | Expenditure £ | Transfer £ | Carried forward £ |
|--------------------------------|-------------------------|-------------|------------------|---------------|-------------------------|
| Unrestricted Funds 2023 | 29,605 | 60,562 | 76,109 | - | 14,058 |
| Unrestricted Funds 2022 | (8,573) | 79,585 | 41,407 | - | 29,605 |

14. Cash flow

Reconciliation of net (expenditure)/income to net cash flow
(used in)/provided by operating activities:

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Net movement in funds as per the statement of financial activities | (62,227) | 97,705 |
| Adjustments for: | | |
| Depreciation charges | 3,991 | 3,382 |
| Decrease/(Increase) in debtors | 11,651 | (27,172) |
| (Decrease)/increase in creditors | (3,780) | 4,545 |
| Net cash (used in)/provided by operating activities | (50,365) | 78,460 |

15. Related party transactions

Transactions with Trustees are disclosed in Note 5.

Included within debtors is a grant of £10,000 (2022 - £10,000) due from Manchester Cathedral Visitor Centre (a registered charity) in recognition of the work carried out by the Charity in promoting the visitor offer of the Manchester Cathedral Visitor Centre. R.M Govender is a trustee of both charities.

Included within creditors: amounts falling due within one year, is an amount of £7,374 (2022 - £6,113) owed to Manchester Cathedral. RM. Govender is a trustee of both charities.

Also included within creditors: amounts falling due within one year, is an amount of £1,688 (2022 - £3,376) owed to Mr J.E. Atherden, a trustee of the charity.