

CELLS PROJECT CIO

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2023**

Charity Registration No. 1192651

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CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2023

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ended 31st July 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

1. The prevention of crime for the public benefit (Merseyside and surrounding areas) by
 - a) Advancing the education of young people in the dangers and effects of criminal activity:
 - b) Providing mentoring sessions, support and advice.
2. The rehabilitation of offenders by providing support and development

This has been achieved by delivering activities designed to provide children and young people with an informed choice on crime and Anti-Social behaviour and help them avoid crime by making positive choices and helping those embroiled in the criminal justice system desist crime. Our main activities are built around below initiatives.

- Awareness programmes for large groups
- Providing mentoring sessions, support and advice.
- Supporting family members of young people involved or peripheral to crime,
- Offering outreach support
- Aiding The rehabilitation of offenders by providing support and development.

The Charitable Incorporated Organisation operates a number of projects and initiatives and works in partnership with other agencies to ensure the widest range of services are available that best match the needs of its client population.

Public Benefits

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Lockdowns, which had already lasted for two years for school children, were extended into late 2022 for CELLS beneficiaries and school children in general. This extended period of disruption led to irregular timetables and attendance failures among young people. Consequently, we had to further adapt our approach and delivery methods to effectively reach our target audience. We placed a greater emphasis on awareness programs, which had been limited in recent years. In total, we successfully delivered 102 awareness programs in various formats and approaches. Some of these were delivered to smaller groups and within shorter timeframes due to restrictions in school timetables. Out of these sessions, 15 were funded by TNL and fell under our small cohort mentoring support and outreach programs, as well as full awareness programs. Some of the full programs were split into two half-day sessions due to school timetable and space constraints. As a result of these efforts, a total of 7,216 children and young people participated in these sessions, with most experiencing improved attitudes and a newfound motivation to

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2023

make choices that deter behavioral issues, as well as a renewed inspiration to be the best they can be.

We also successfully delivered 14 small cohort rolling programs to specific groups of young people, including those under Youth Offending services, PRU/SEN alternative provisions, and primary school children. These programs aimed to provide these individuals with the knowledge necessary to make informed choices regarding negative activities. All participants reported increased awareness of the consequences of criminal activity and exploitation, particularly related to county lines operations.

In an effort to secure private revenue and ensure end-of-grant sustainability, we expanded our geographical reach beyond the project's initial boundaries. We attempted to expedite the training of the assistant manager to facilitate the handover enterprise that was intended to carry the TNL itsup2us project forward. However, due to the absence of face-to-face engagement in recent years, this transition has proven challenging. We informed the lottery of this dilemma and sought a two-year extension, progressing to stage 2 of the application, but were ultimately unsuccessful. Nonetheless, we remain committed to supporting the assistant manager and advancing the handover enterprise, although this will be challenging without additional funding.

There has been good news with CELLS this year, we have been asked to be a key holder and trusted partner in Tower Hill Community Centre, this has proven a massive development for CELLS and also our beneficiaries. Having struggled with suitable safe space for our beneficiaries in the past, now we have resources and space that can take CELLS to the next level for all initiatives and beneficiary output.

Some notable outcome indicators from the year include:

- Five young people delivered sessions to their peers, including mentoring and support engagement.
- Eight beneficiaries were trained as mentors to support others.
- Ten beneficiaries acquired the skills to lead sessions, all reporting improved confidence and self-esteem from their leadership roles.
- Two hundred and eighteen young people (new beneficiaries) engaged in mentoring.
- Two hundred and forty-four beneficiaries gained inclusion through involvement in the project.
- Two hundred and twenty-eight supported individuals, including those from the previous year, reported increased confidence and self-worth through mentoring.
- Twelve beneficiaries gained the confidence to continue the project beyond the grant period.
- Seventy-two beneficiaries were inspired to take the work into their community.
- Two hundred and twenty-two beneficiaries self-reported improved mental health as a result of mentoring.
- Twenty-one senior beneficiaries gained volunteering and work experience.
- Eighty-seven beneficiaries led sessions and programs.

While we have exceeded our delivery outcomes for the year, our primary objective with "itsup2us" was to facilitate the final handover of the project into a beneficiary-led enterprise that would further benefit the communities we work in. Unfortunately, we have not been able to achieve this yet due to time constraints and the absence of a continued extension to meet this need.

This year, our KidsKast initiative received a national crimebeat award, underscoring the positive outcomes that emerged during the lockdown period and the dedication of the young people

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involved in the project. The ceremony was held in London and provided a fantastic day out and celebration for four of our youth led KidsKast team to enjoy the day supervised by senior members of the KidsKast team.

Our family support group has also seen significant growth and the outcomes of this are heart touching with some mums who were prisoners in their own homes now actively supporting other mums and carers in the community

Additionally, we are embarking on another initiative inspired by our beneficiaries, which offers respite for family members, children, and young people who are being exploited or targeted by gangs and drug dealers in their areas. This initiative has already commenced with the purchase of a mobile home that will provide accommodation for beneficiaries, allowing our mentors to expand their work and offer career opportunities to others.

During this year, we successfully rescued two individuals from county lines exploitation who were referred to CELLS as supported beneficiaries. Both of these individuals are now trained as mentors, utilizing their lived experiences and training to mentor and support other young people who are grappling with county lines and exploitation.

We have empowered beneficiaries to deliver workshops based on their lived experiences to educate others on the importance of decision-making and avoiding poor choices. Two notable individuals who underwent these transformations include a young lady who overcame extreme bullying in school and is now a positive role model for young people facing peer pressure and bullying. Another young lady who suffered severe domestic abuse and violence from partners is also using her experiences to make a difference and has been recognized as a finalist in the BBC Merseyside Make a Difference award for her work.

Collaboratively, we have engaged in numerous multi-agency projects, with the most significant one this year being our resilience project in partnership with the Home Office and the Violence Reduction partnership. This initiative aimed to support the communities of Old Swan, Toxteth, and Huyton following brutal murders linked to drug gang activities. While the project faced challenges due to its nature, it was well-received by the communities we worked in.

Our mentoring initiatives continue to benefit many young people and vulnerable adults. We have attached a couple of case studies to illustrate the impact of the work that your funding has enabled.

FINANCIAL REVIEW

Total income for the year was £287,439 (2022: £312,520), of which £184,269 (2022: £216,435) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £285,707 (2022: £222,608) leaving a surplus for the year of £1,732 (2022: surplus £89,912).

At 31st July 2023 the Charitable Incorporated Organisation's reserves stood at £255,521 (2022: £253,789) of which £148,480 (2022: £167,764) represented restricted funds.

RISK MANAGEMENT

The main risks to which the charitable company is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

RESERVES POLICY

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and three months' running costs should no further funding be received.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2023

As at the end of the financial year the unrestricted funds totalled £107,041 less unrestricted fixed assets £65,333 leaving free unrestricted reserves of £41,708. The Charitable Incorporated Organisation requires £4,772 for redundancy provision, £20,539 for three months' running costs, (total £25,311).

The trustees plan for unrestricted reserves will be put back into mentoring for our young beneficiaries and our mums' group.

PLANS FOR THE FUTURE

Looking forward, we remain committed to addressing aspects of our sustainability strategy. We are actively targeting Pupil Premium Plus contracts and have identified a need for CELLS in the care sector. Many young people in care are vulnerable and require our support in terms of awareness and intervention. Care homes have the resources to fund this support, and it is their obligation to assist the young people in their care by providing CELLS support.

We have already acquired our respite home, which will further contribute to our financial sustainability. The project you have funded and the work you have supported will continue to have a lasting impact, and we extend our sincere gratitude to TNL for making a significant difference in our communities.

Due to social and local need we aim to continue our family support aspect, and are developing our kidskast from a solely podcast idea to a 'Voice of the child ' initiative with more debates and youth involvement. We also hope to develop our beneficiary led ethos with a youth led youth club in our Tower Hill Community Centre.

We have been awarded several grants and commissioning in 2022-2023 which include the following:

TNL Know Your Neighbour
John Moores Foundation
BBC Children in Need
Knowsley Stronger communities
Steve Morgan Foundation
PCC for Merseyside
Garfield Weston
High Sheriff
Trusthouse charitable foundation
High Sheriffs trust
Woodward charitable trust
Little lives foundation
PH Holt foundation
Violence Reduction Partnership
The Pathfinder project
St Helens Youth Justice Service
Hemby Trust

We are very confident that we can continue to generate funding, invest in our staff through training and management support and increase unrestricted funding. Trustees and Management would like to say well done to the staff team for your commitment and dedication to enhancing human flourishing.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Cells Project CIO is a registered Charitable Incorporated Organisation (CIO), number 1192651 registered on 4th December 2020 under the terms of the Constitution 22nd November 2020.

The first charity trustees are as follows and are appointed for the following terms.

Barry Francis O'Toole	3 Years
Abbie Rose Moore	3 Years
Nicki Steward	3 years

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Cells Project CIO	
Charity number	1192651	
Address & Office	MYST Old St Lawrence School Westminster Road Liverpool L4 3TQ	
Trustees	The members of the Board of Trustees are as follows:	
	S Glanville	(Appointed 1 st December 2022 & Resigned 31 st December 2022)
	A Moore	
	B O'Toole	
	E L Ragonese	(Appointed 19th December 2022)
	N Stewart	

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2023

Independent Examiner Paula Sanchez, ACCA
c/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers National Westminster Bank,
Chatham Customer Service Centre
Western Avenue
Waterside Court, Chatham,
ME4 4RT

Signed on behalf of the Trustees.

A. Moore
Abbie Moore, Trustee

20.03.24
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CELLS PROJECT CIO

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2023 which are set out on pages 9 to 21.

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

Independent examiner's
statement

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **21st March 2024**

CELLS PROJECT CIO**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and legacies	2a	2,480	-	2,480	1,928
Charitable activities	2b	98,008	184,269	282,277	300,933
Other income	2c	2,682	-	2,682	9,659
Total income		103,170	184,269	287,439	312,520
Expenditure on:					
Charitable activities	3	82,154	203,553	285,707	222,608
Total expenditure		82,154	203,553	285,707	222,608
Net income, net movement in funds		21,016	(19,284)	1,732	89,912
Total funds brought forward	8, 9	86,025	167,764	253,789	163,877
Total funds carried forward	7 - 9	107,041	148,480	255,521	253,789

The notes on pages 11 to 22 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

CELLS PROJECT CIO
BALANCE SHEET AS AT 31ST JULY 2023

	Notes	31 ST July 2023		31 ST July 2022	
Fixed assets		£	£	£	£
Tangible fixed assets	4		69,861		57,202
Current assets					
Debtors	5	11,768		4,088	
Cash at bank and in hand		175,393		194,028	
		-----		-----	
		187,161		198,116	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,501)		(1,529)	
		-----		-----	
Net current assets			185,660		196,587
			-----		-----
Total assets less current liabilities			255,521		253,789
			=====		=====
Funds:					
Unrestricted funds	7, 8	107,041		86,025	
Restricted funds	7, 9	148,480		167,764	
		-----		-----	
		255,521		253,789	
		=====		=====	

Approved by Trustees on20.03.24

.....*A. Moore*.....

Abbie Moore, Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

1. Accounting Policies

Basis of Accounting

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) (effective 1 January 2019),

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Fixed Assets

Capital expenditure of £250 and above is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Equipment:	20% per annum reducing balance basis
Computer equipment	33.33% per annum straight line basis
Motor Vehicle:	20% per annum reducing balance basis

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
a. Donations and legacies				
Donations	2,480	-	2,480	1,928
	=====	=====	=====	=====

Income from donations and legacies for 2022 related wholly to unrestricted funds.

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Arete Foundation	-	-	-	2,600
Children in Need	-	32,300	32,300	32,500
Garfield Weston	-	15,000	15,000	-
Hemby Charitable Trust	-	1,500	1,500	-
Hedley Foundation	-	3,168	3,168	-
High Sheriff Trust	-	4,000	4,000	2,500
John Moores Foundation	-	7,500	7,500	-
Knowsley MBC- Stronger Communities	-	10,000	10,000	-
Little Lives UK	-	2,200	2,200	-
Kirkby Neighbourhood Community Fund	-	-	-	4,500
Knowsley Council Community Empowerment Fund	-	-	-	20,000
Knowsley Foundation	-	-	-	10,000
National Lottery Awards for All	-	-	-	9,950
National Lottery Community Fund – Reaching Communities	-	43,459	43,459	57,740
National Lottery Community Fund- Knows Your Neighbourhood Fund	-	9,875	9,875	-
P H Holt Foundation	-	10,000	10,000	-
Social Enterprise Social Fund	-	-	-	40,295
Steve Morgan Foundation DCMS	-	-	-	8,750
Steve Morgan Foundation	-	22,917	22,917	5,250
Trusthouse Charitable Foundation Workshops	-	22,350	22,350	22,350
	98,008	-	98,008	84,498
	<u>98,008</u>	<u>184,269</u>	<u>282,277</u>	<u>300,933</u>
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £96,085 for unrestricted funds and £216,435 related to restricted funds.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
c. Other income				
Gains on disposal of fixed assets	2,682	-	2,682	9,659
	<u>2,682</u>	<u>-</u>	<u>2,682</u>	<u>9,659</u>
	=====	=====	=====	=====

Income from other trading activities for 2022 related wholly to unrestricted funds

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

3. Expenditure on Charitable activities

	Direct Charitable Expenditure 2023 £	Support & Governance Costs 2023 £	Total 2023 £	Total 2022 £
Advancing the education of young people by providing mentoring, support, and advice service.	222,448	63,259	285,707	222,608
	=====	=====	=====	=====

a. analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	40,214	37,068
Pension	989	923
Volunteer expenses	7,948	6,008
Sessional fees	1,400	2,965
Activities and events	70,732	54,328
Room hire	-	100
Mentoring	92,505	77,042
Storage	-	417
Equipment	249	383
Travel & Subsistence expenses	8,396	1,315
DBS fees	15	82
	-----	-----
	222,448	180,631
	-----	-----
<i>Support & Governance costs:</i>		
Staff salary costs	28,541	10,665
Pension	635	86
Rent	2,847	2,640
Repairs	3,750	651
Telephone and internet	3,769	2,406
Stationery and printing	291	94
Advertising and promotion	349	1,233
Subscriptions	273	148
Insurance	706	533
Motor expenses	2,448	7,041
Loss on disposal of fixed assets	600	-
Sundry	-	1,320
Uniform	226	376
Bank Charges	65	-
Payroll fees	536	469
Accountancy	1,170	1,250
Depreciation	17,053	13,065
	-----	-----
	63,259	41,977
	-----	-----
Total expenditure on charitable activities	285,707	222,608
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

£203,553 (2022: £176,457) of the above expenditure is restricted expenditure

	2023	2022
	£	£
b. Staff costs		
Gross wages and salaries	67,158	47,650
Social security costs	1,597	83
Pension	1,624	1,009
	-----	-----
	70,379	48,742
	=====	=====

The above staff costs figure includes director's remuneration of £39,220.

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	2.1	1.5
	===	===

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

The Trustees are not remunerated for their services and are not included in the above number of employees.

4. Tangible fixed assets

	Equipment	Computer equipment	Motor Vehicle	Total
	£	£	£	£
Costs:				
Balance at 1 st August 2022	1,879	5,746	63,981	71,606
Additions in the period	3,500	279	80,000	83,779
Disposals in the period	(1,000)	(-)	(63,981)	(64,981)
	-----	-----	-----	-----
Balance at 31st July 2023	4,379	6,025	80,000	90,404
	=====	=====	=====	=====
Depreciation:				
Balance at 1 st August 2022	483	3,257	10,664	14,404
Charge for the period	662	1,724	14,667	17,053
Disposals in the period	(250)	(-)	(10,664)	(10,914)
	-----	-----	-----	-----
Balance at 31st July 2023	895	4,981	14,667	20,543
	=====	=====	=====	=====
Net Book Value at 31st July 2023	3,484	1,044	65,333	69,861
	=====	=====	=====	=====
Net Book Value at 31 st July 2022	1,396	2,489	53,317	57,202
	=====	=====	=====	=====

There were no material capital commitments at the year end. Majority of the fixed assets were transferred in from Cells Project CIC in the year end 31st July 2021. All fixed assets are used in the direct charitable activities of the charitable incorporated organisation.

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

5. Debtors

	2023	2022
	£	£
Debtors	6,145	4,005
Prepayments	5,623	83
	-----	-----
	11,768	4,088
	=====	=====

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,501	1,529
	=====	=====

6. Analysis of net assets between Funds

	2023	Tangible Fixed Assets	Net Current Assets	Total
		£	£	£
Unrestricted Funds				
General Fund		65,333	41,708	107,041
Restricted Funds				
Arete Foundation		-	2,452	2,452
Children in Need		700	-	700
Clothworkers Foundation		-	2,499	2,499
Fore –Raft Fund		271	-	271
Garfield Weston		-	15,000	15,000
Hemby Charitable Trust		-	1,500	1,500
Hedley Foundation		-	3,168	3,168
High Sheriffs Trust		-	4,216	4,216
Hilden Charitable Fund		-	3,868	3,868
KFC Foundation		-	360	360
Kirkby Neighbourhood Community Fund		-	6,780	6,780
Kirkby Together		-	1,478	1,478
Knife Crime Community Fund		-	15	15
Knowsley Council Community Empowerment Fund		-	3,030	3,030
Knowsley MBC- Stronger Communities		-	10,000	10,000
Little Lives UK		-	2,200	2,200
Merseyside Community Investment Fund		-	5	5
National Lottery Awards for All		-	2,875	2,875
National Lottery Community Fund- Reaching Communities		3,484	23,009	26,493
National Lottery Community Fund- Knows Your Neighbourhood Fund		-	9,529	9,529
Neighbourly Community Fund		-	19	19
One Knowsley		-	5	5
P H Holt Foundation		-	10,000	10,000
Police Property Act		-	2,506	2,506
Social Enterprise Social Fund		-	7,621	7,621

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

Continued ...

Social Enterprise Social Fund - Covid Exit	73	2,037	2,110
Steve Morgan Foundation	-	7,617	7,617
Trusthouse Charitable Foundation	-	22,154	22,154
Woodward Charitable Trust	-	9	9
	4,528	143,952	148,480
Totals	69,861	185,660	255,521

2022	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	53,637	32,388	86,025
Restricted Funds			
Arete Foundation	-	2,600	2,600
Children in Need	800	-	800
Clothworkers Foundation	399	5,311	5,710
Daneway Foundation	67	-	67
Fore –Raft Fund	522	1,677	2,199
High Sheriffs Trust	-	2,430	2,430
Hilden Charitable Fund	-	3,868	3,868
KFC Foundation	-	1,191	1,191
Kirkby Neighbourhood Community Fund	-	8,831	8,831
Kirkby Together	-	1,478	1,478
Knife Crime Community Fund	-	4,188	4,188
Knowsley Council Community Empowerment Fund	-	20,000	20,000
Knowsley Foundation	-	5,297	5,297
Merseyside Community Investment Fund	-	90	90
National Lottery Awards for All	-	9,950	9,950
National Lottery Community Fund- Reaching Communities	1,529	24,512	26,041
Neighbourly Community Fund	-	400	400
One Knowsley	-	490	490
Police Property Act	-	3,505	3,505
Social Enterprise Social Fund	-	35,294	35,294
Social Enterprise Social Fund - Covid Exit	248	4,910	5,158
Steve Morgan Foundation	-	5,250	5,250
Trusthouse Charitable Foundation	-	19,077	19,077
Woodward Charitable Trust	-	3,850	3,850
	3,565	164,199	167,764
Totals	57,202	196,587	253,789

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

7. Unrestricted funds

2023	Funds at beginning of the year £	Movements in the Year		Funds at Year end £
		Income £	Expenditure £	
General Fund	86,025	103,170	(82,154)	107,041
	=====	=====	=====	=====

2022	Funds at beginning of the year £	Movements in the Year		Funds at Year end £
		Income £	Expenditure £	
General Fund	36,091	96,085	(46,151)	86,025
	=====	=====	=====	=====

General Fund is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

8. Restricted funds

2023	Funds at beginning year £	Movements in the Year		Funds at Year end £
		Income £	Expenditure £	
Arete Foundation	2,600	-	(148)	2,452
Children in Need	800	32,300	(32,400)	700
Clothworkers Foundation	5,710	-	(3,211)	2,499
Daneway Foundation	67	-	(67)	-
Fore –Raft Fund	2,199	-	(1,928)	271
Garfield Weston	-	15,000	-	15,000
Hemby Charitable Trust	-	1,500	-	1,500
Hedley Foundation	-	3,168	-	3,168
High Sheriff Trust	2,430	4,000	(2,214)	4,216
Hilden Charitable Fund	3,868	-	-	3,868
John Moores Foundation	-	7,500	(7,500)	-
KFC Foundation	1,191	-	(831)	360
Kirkby Neighbourhood Community Fund	8,831	-	(2,051)	6,780
Kirkby Together	1,478	-	-	1,478
Knife Crime Community Fund	4,188	-	(4,173)	15
Knowsley Council Community -EF	20,000	-	(16,970)	3,030
Knowsley Foundation	5,297	-	(5,297)	-
Knowsley MBC- Stronger Communities	-	10,000	-	10,000
Little Lives UK	-	2,200	-	2,200
Merseyside Community Investment Fund	90	-	(85)	5
National Lottery Awards for All	9,950	-	(7,075)	2,875
National Lottery Community Fund- RC	26,041	43,459	(43,007)	26,493
National Lottery Community Fund- KYNF	-	9,875	(346)	9,529
Neighbourly Community Fund	400	-	(381)	19
One Knowsley	490	-	(485)	5
P H Holt Foundation	-	10,000	-	10,000
Police Property Act	3,505	-	(999)	2,506
Social Enterprise Social Fund	35,294	-	(27,673)	7,621
Social Enterprise Social Fund - Covid Exit	5,158	-	(3,048)	2,110
Steve Morgan Foundation	5,250	22,917	(20,550)	7,617
Trusthouse Charitable Foundation	19,077	22,350	(19,273)	22,154
Woodward Charitable Trust	3,850	-	(3,841)	9
	=====	=====	=====	=====
	167,764	184,269	(203,553)	148,480
	=====	=====	=====	=====

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

2022	Funds at beginning of the year	Movements in the Year		Funds at Year end
		Income	Expenditure	
	£	£	£	£
Arete Foundation	-	2,600	(-)	2,600
Children in Need	-	32,500	(31,700)	800
Clothworkers Foundation	8,837	-	(3,127)	5,710
Daneway Foundation	133	-	(66)	67
Fore –Raft Fund	3,372	-	(1,173)	2,199
High Sheriff Trust	-	2,500	(70)	2,430
Hilden Charitable Fund	5,000	-	(1,132)	3,868
KFC Foundation	2,000	-	(809)	1,191
Kirkby Neighbourhood Community Fund	7,300	4,500	(2,969)	8,831
Kirkby Together	2,000	-	(522)	1,478
Knife Crime Community Fund	5,939	-	(1,751)	4,188
Knowsley Council Community Empowerment Fund (EF)	-	20,000	(-)	20,000
Knowsley Foundation	-	10,000	(4,703)	5,297
Merseyside Community Investment Fund	1,000	-	(910)	90
National Lottery Awards for All	8,116	9,950	(8,116)	9,950
National Lottery Community Fund- Reaching Communities(RC)	45,628	57,740	(77,327)	26,041
Neighbourly Community Fund	400	-	(-)	400
One Knowsley	700	-	(210)	490
Police Property Act	3,505	-	(-)	3,505
Social Enterprise Social Fund	2,323	40,295	(7,324)	35,294
Social Enterprise Social Fund - Covid Exit	5,333	-	(175)	5,158
Steve Morgan Foundation DCMS	-	8,750	(8,750)	-
Steve Morgan Foundation	-	5,250	(-)	5,250
Trusthouse Charitable Foundation	22,350	22,350	(25,623)	19,077
Woodward Charitable Trust	3,850	-	(-)	3,850
	127,786	216,435	(176,457)	167,764
	=====	=====	=====	=====

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Arete Foundation – Contribution towards to 'itsup2u programme'.

Children in Need – Contribution towards the delivery of one to one and group mentoring to young people.

Clothworkers Foundation – Contribution towards engagement resources.

Daneway Foundation – Contribution towards mentor training.

Fore –Raft Fund – Contribution towards development resources.

Garfield Weston – Contribution towards core costs

Hemby Charitable Trust – Contribution towards crime awareness workshops in Merseyside

Hedley Foundation – Contribution towards mentoring young people

High Sheriff Trust – Contribution towards youth support.

Hilden Charitable Fund – Contribution towards youth support.

John Moores Foundation – Contribution towards mentoring costs.

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2023

KFC Foundation – Contribution towards youth support.

Kirkby Neighbourhood Community Fund – Contribution towards remote Covid support.

Kirkby Together – Contribution towards awareness and support.

Knife Crime Community Fund – Contribution towards awareness and support.

Knowsley Council Community Empowerment Fund – Contribution towards Mentoring Project

Knowsley MBC- Stronger Communities – Contribution towards mentoring young people in Knowsley

Knowsley Foundation – Contribution towards recruit and train new mentors

Merseyside Community Investment Fund – Contribution towards family support.

National Lottery Awards for All – Contribution towards Covid support.

National Lottery Community Fund – Reaching Communities – Contribution towards awareness and support.

National Lottery Community Fund – Knows Your Neighbourhood Fund (KYNF) – Contribution towards supporting family members impacted by crime in Knowsley

Neighbourly Community Fund – Contribution towards Covid relief.

One Knowsley – Contribution towards Covid activities.

Police Property Act – Contribution towards mentor sessions.

P H Holt Foundation – Contribution towards awareness programmes with follow up mentoring

Social Enterprise Social Fund – Contribution towards development.

Social Enterprise Social Fund - Covid Exit – Contribution towards development and training.

Steve Morgan Foundation DCMS – Contribution towards salary costs.

Steve Morgan Foundation – Contribution towards mentoring costs.

Trusthouse Charitable Foundation – Contribution towards salary costs.

Woodward Charitable Trust – Contribution towards core costs.

10. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st July 2023 (2022: none)

11. Related Parties

Shaun Glanville, a trustee was paid £39,220 as an employee during the year ended 31st July 2022 (2022: £37,991)..