

CELLS PROJECT CIO

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2024**

Charity Registration No. 1192651

CELLS PROJECT CIO

CONTENTS

	Page
Trustees' Annual Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2024

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ended 31st July 2024.

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.
- This year we have initiated a beneficiary led development, to offer respite for exploited and at risk Young people and troubled families, to exit injurious situations and peers / OCGs in their home life. The initiative is Supported Respite Solutions (SRS)

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

Output to large groups has reduced during this period due to CELLS diversifying our output to meet the need of the communities we work in. We delivered 64 full day targeted crime and consequence awareness programmes. Other approaches were half day delivery and rolling programmes to smaller cohorts with 7,860 young people participating, of these 7,785 self-reported improved attitude changes and feeling inspired by the CELLS Team to be the best they can and not make the mistakes our team did.

We have diversified our itsup2u programme by adding the Positive Mental Attitude (PMA) programme, which helps beneficiaries with the therapeutic and moving on element of their development.

CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2024

We were supported by St Helens to deliver combined awareness and additional bolt on 1-1 mentoring support for participants and their families. From this all stated they had changed their perceptions on criminal activity and overall exploitation and county lines.

Our team delivered a multi-agency prevention programme called Choose Your Path, this was targeted at 10-11 year old children and allowed them a visit to Edge Hill University, where they learned about crime and consequence with the benefit of their crime scene house, court room and of course our mobile cell Feedback from Choose Your Path project "I will now use what I have learned for decision making in the future." - 39 (plus 1 who partially agrees). "Has your confidence improved since your session with the C.E.L.L.S Project?" - 39 (plus 1 who partially agrees).

We had to park our family support programme due to funding and also, a recognised need to recruit further suitable staff in order to satisfy the demand, in saying this we have kept an open door for family members who need support, and this has been actioned by CELLS team members.

Our mentoring provision supported 358 children and young people with most reaching their referred in issue targets and 322 stating they felt more empowered and more confident to challenge themselves further and be the best they can.

22 senior beneficiaries gained volunteer and work experience whilst also 16 training as mentors to work in the community.

KidsKast; - A podcast made by the kids for the kids which helped them engage in activities surrounding film and media production and organising guests, interviewers and questions that they feel will inspire other children and young people to learn the importance of choices from. 55 young people have been involved in KidsKast and they have all said it has empowered to continue the work or go on and challenge themselves further with other activities. Some involved have gone on to volunteer at youth club, they now actively help promote youth club and inspire other young people to get involved.

This year we have been lucky enough with the support of Knowsley council to start our long-awaited youth club. This is weekly and allows young people from the Kirkby area to participate in activities, have fun, meet friends and enjoy themselves under our support. All this is conducted in our Towerhill Community Centre which is a safe and friendly environment. We have young people ambassadors from our mentoring and Kidskast provisions who help out in youth club. In true CELLS form they help YP with issues they once suffered.

FINANCIAL REVIEW

Total income for the year was £306,033 (2023: £287,439), of which £194,507 (2023: £184,269) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £311,776 (2023: £285,707) leaving a deficit for the year of £5,743 (2023: surplus £1,732).

At 31st July 2024 the Charitable Incorporated Organisation's reserves stood at £249,778 (2023: £255,521) of which £182,187(2023: £148,480) 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.

CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2024

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.

As at the end of the financial year the unrestricted funds totalled £67,591 less unrestricted fixed assets £61,379 leaving free unrestricted reserves of £6,212. The Charitable Incorporated Organisation requires £7,703 for redundancy provision, £37,744 for three months' running costs, (total £45,447).

The trustees plans to increase the unrestricted reserves to the required balance by the implemented Supported Respite Solutions (SRS) in order to underpin the reduction in grant making funders allocation. Any profit from SRS has allowed us to continue to provide other services to our beneficiaries.

PLANS FOR THE FUTURE

Continue to address aspects of our sustainability strategy and target Pupil Premium Plus contracts and work more with care homes in a privately paid capacity.

Explore private revenue streams via a respite facility for exploited children and young people and troubled families, this will open up revenue streams from YOS and local authorities / social care for short activity breaks for our beneficiaries

Going forward we will further develop our strategic plan and robust fundraising strategy.

Explore the possibility of OFSTED regulation for Supported Respite Solutions project, this will further enhance our draw for local authority referrals.

We are growing less confident in the ability to sustain CELLS through grant making funders, so have invested in our staff through training and management support to increase unrestricted funding. This includes our SRS initiative. Trustees and Management would like to say well done to the staff team for your commitment and dedication to enhancing human flourishing.

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:

CELLS PROJECT CIO
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2024

- (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	Tower Hill community Centre Ebony Way Kirkby, Liverpool, L33 1XT
Trustees	The members of the Board of Trustees are as follows: A R Moore B O'Toole E L Ragonese N Stewart
Independent Examiner	Ying Huang 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.


.....
Abbie Moore, Trustee


.....
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 2024 which are set out on pages 7 to 22.

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

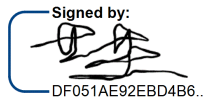
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- 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: **Ying Huang**

Signed by:

DF051AE92EBD4B6...

Relevant professional qualification or body: **ACCA**

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

5/27/2025

Dated:

CELLS PROJECT CIO**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies	2a	8,340	-	8,340	2,480
Charitable activities	2b	103,186	194,507	297,693	282,277
Other income	2c	-	-	-	2,682
Total income		111,526	194,507	306,033	287,439
Expenditure on:					
Charitable activities	3	150,976	160,800	311,776	285,707
Total expenditure		150,976	160,800	311,776	285,707
Net (expenditure)/income, net movement in funds		(39,450)	33,707	(5,743)	1,732
Total funds brought forward	8, 9	107,041	148,480	255,521	253,789
Total funds carried forward	7 - 9	67,591	182,187	249,778	255,521

The notes on pages 9 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 2024

	Notes	31 ST July 2024		31 ST July 2023	
Fixed assets		£	£	£	£
Tangible fixed assets	4		72,911		69,861
Current assets					
Debtors	5	14,638		11,768	
Cash at bank and in hand		163,892		175,393	
		-----		-----	
		178,530		187,161	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,663)		(1,501)	
		-----		-----	
Net current assets			176,867		185,660
			-----		-----
Total assets less current liabilities			249,778		255,521
			=====		=====
Funds:					
Unrestricted funds	7, 8	67,591		107,041	
Restricted funds	7, 9	182,187		148,480	
		-----		-----	
		249,778		255,521	
		=====		=====	

Approved by Trustees on22.05.25

.....A. Moore.
 Abbie Moore, Trustee

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

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 have plans in place to increase reserves to the level required and to continue in operational existence for the foreseeable future. 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 2024

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 2024

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and legacies				
Donations	8,340	-	8,340	2,480
	=====	=====	=====	=====

Income from donations and legacies for 2023 related wholly to unrestricted funds.

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities				
Barclays Community Football Fund	-	1,000	1,000	-
Children in Need	-	31,800	31,800	32,300
Clothworkers Foundation	-	10,000	10,000	-
Garfield Weston Foundation	-	-	-	15,000
Eleanor Rathbone Charitable Trust	-	4,000	4,000	-
Ford Britian Trust	-	2,200	2,200	-
Hedley Foundation	-	-	-	3,168
Hemby Charitable Trust	-	-	-	1,500
High Sheriff Trust	-	2,460	2,460	4,000
John Moores Foundation	-	7,500	7,500	7,500
KFC Youth Foundation	-	2,500	2,500	-
Kirkby Neighbourhood Community Fund	-	9,000	9,000	-
Knowsley MBC – Stronger Communities Grant	-	10,965	10,965	10,000
LCVS Community Impact Fund	-	3,000	3,000	-
Little Lives UK	-	-	-	2,200
Merseyside Community Investment Fund	-	5,000	5,000	-
National Lottery Community Fund- Knows Your Neighbourhood Fund	-	19,750	19,750	9,875
National Lottery Community Fund - Million Hours Fund	-	27,012	27,012	-
National Lottery Community Fund – Reaching Communities	-	19,980	19,980	43,459
P H Holt Foundation	-	-	-	10,000
Steve Morgan Foundation	-	27,780	27,780	22,917
Torus Foundation	-	1,000	1,000	-
Trusthouse Charitable Foundation	-	-	-	22,350
VRP Arts, Culture and Sports Fund Workshops	-	9,560	9,560	-
	103,186	-	103,186	98,008
	=====	=====	=====	=====
	103,186	194,507	297,693	282,277
	=====	=====	=====	=====

Income from charitable activities in 2023 comprised £98,008 for unrestricted funds and £184,269 related to restricted funds.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
c. Other income				
Gains on disposal of fixed assets	-	-	-	2,682
	=====	=====	=====	=====

Income from other trading activities for 2023 related wholly to unrestricted funds

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024****3. Expenditure on Charitable activities**

	Direct Charitable Expenditure 2024 £	Support & Governance Costs 2024 £	Total 2024 £	Total 2023 £
Advancing the education of young people by providing mentoring, support, and advice service.	268,294	43,482	311,776	285,707
	=====	=====	=====	=====

a. analysed as follows:

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	62,111	40,214
Pension	1,268	989
Volunteer expenses	6,600	7,948
Sessional fees	32,672	1,400
Activities and events	55,565	70,732
Refreshments	11	-
Mentoring	99,277	92,505
Storage	250	-
Equipment	2,634	249
Travel & Subsistence expenses	7,691	8,396
DBS fees	215	15
	-----	-----
	268,294	222,448
	-----	-----

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

	2024	2023
<i>Support & Governance costs:</i>	£	£
Staff salary costs	10,961	28,541
Pension	224	635
Rent	-	2,847
Repairs	-	3,750
Telephone and internet	3,610	3,769
Stationery and printing	198	291
Advertising and promotion	-	349
Subscriptions	222	273
Insurance	3,060	706
Motor expenses	4,711	2,448
Loss on disposal of fixed assets	-	600
Sundry	157	-
Uniform	162	226
Bank Charges	232	65
Payroll fees	589	536
Accountancy	1,516	1,170
Depreciation	17,840	17,053
	43,482	63,259
Total expenditure on charitable activities	311,776	285,707
	=====	=====

£160,800 (2023: £203,553) of the above expenditure is restricted expenditure

	2024	2023
b. Staff costs	£	£
Gross wages and salaries	70,951	67,158
Social security costs	2,121	1,597
Pension	1,492	1,624
	74,564	70,379
	=====	=====

The above staff costs figure includes director's remuneration of £nil

c. Particulars of employees:

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

	2024	2023
Charitable activities	2.06	2.10
	===	===

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.

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024****4. Tangible fixed assets**

	Equipment	Computer equipment	Motor Vehicle	Total
Costs:	£	£	£	£
Balance at 1 st August 2023	4,379	6,025	80,000	90,404
Additions in the period	390	-	20,500	20,890
	-----	-----	-----	-----
Balance at 31st July 2024	4,769	6,025	100,500	111,294
	=====	=====	=====	=====
Depreciation:				
Balance at 1 st August 2023	895	4,981	14,667	20,543
Charge for the period	716	466	16,658	17,840
	-----	-----	-----	-----
Balance at 31st July 2024	1,611	5,447	31,325	38,383
	=====	=====	=====	=====
Net Book Value at 31st July 2024	3,158	478	69,175	72,911
	=====	=====	=====	=====
Net Book Value at 31 st July 2023	3,484	1,044	65,333	69,861
	=====	=====	=====	=====

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.

5. Debtors

	2024	2023
	£	£
Debtors	-	6,145
Prepayments	10,338	5,623
Other debtors	4,300	-
	-----	-----
	14,638	11,768
	=====	=====

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,516	1,501
Pension	147	-
	-----	-----
	1,663	1,501
	=====	=====

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024

6. Analysis of net assets between Funds

2024	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	61,379	6,212	67,591
Restricted Funds			
Arete Foundation	-	2,452	2,452
Barclays Community Football Fund	-	136	136
Children in Need	400	-	400
Clothworkers Foundation	8,167	2,499	10,666
Eleanor Rathbone Charitable Trust	-	3,300	3,300
Ford Britian Trust	-	1,770	1,770
Fore –Raft Fund	178	-	178
Garfield Weston Foundation	-	4,012	4,012
Hedley Foundation	-	3,168	3,168
Hemby Charitable Trust	-	1,500	1,500
High Sheriffs Trust	-	6,676	6,676
Hilden Charitable Fund	-	3,868	3,868
John Moores Foundation	-	4,089	4,089
KFC Youth Foundation	-	2,516	2,516
Kirkby Neighbourhood Community Fund	-	12,550	12,550
Kirkby Together	-	678	678
Knife Crime Community Fund	-	15	15
Knowsley Council Community Empowerment Fund	-	2,900	2,900
Knowsley MBC- Stronger Communities	-	13,622	13,622
LCVS Community Impact Fund	-	3,000	3,000
Little Lives UK	-	2,091	2,091
Merseyside Community Investment Fund	-	5,005	5,005
National Lottery Community Fund- Knows Your Neighbourhood Fund	-	7,721	7,721
National Lottery Community Fund- Million Hours Fund	-	15,950	15,950
National Lottery Community Fund- Reaching Communities	2,787	21,339	24,126
Neighbourly Community Fund	-	19	19
One Knowsley	-	5	5
P H Holt Foundation	-	9,350	9,350
Police Property Act	-	118	118
Social Enterprise Social Fund	-	7,121	7,121
Social Enterprise Social Fund - Covid Exit	-	2,110	2,110
Steve Morgan Foundation	-	9,748	9,748
Torus Foundation	-	1,000	1,000
Trusthouse Charitable Foundation	-	20,154	20,154
VRP Arts, Culture and Sports Fund	-	164	164
Woodward Charitable Trust	-	9	9
	11,532	170,655	182,187
Totals	72,911	176,867	249,778

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

	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 Foundation	-	-	15,000	15,000
Hedley Foundation	-	-	3,168	3,168
Hemby Charitable Trust	-	-	1,500	1,500
High Sheriffs Trust	-	-	4,216	4,216
Hilden Charitable Fund	-	-	3,868	3,868
KFC Youth 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- Knows Your Neighbourhood Fund	-	-	9,529	9,529
National Lottery Community Fund- Reaching Communities	3,484	-	23,009	26,493
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
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

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

7. Unrestricted funds

2024	Movements in the Year			
	Reserves at beginning of year	Income	Expenditure	Reserves at Year end
	£	£	£	£
General Fund	107,041	111,526	(150,976)	67,591
	=====	=====	=====	=====

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

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

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024****8. Restricted funds**

2024	Movements in the Year			
	Reserves at beginning of year	Income	Expenditure	Reserves at Year end
	£	£	£	£
Arete Foundation	2,452	-	(-)	2,452
Barclays Community Football Fund	-	1,000	(864)	136
Children in Need	700	31,800	(32,100)	400
Clothworkers Foundation	2,499	10,000	(1,833)	10,666
Eleanor Rathbone Charitable Trust	-	4,000	(700)	3,300
Ford Britian Trust	-	2,200	(430)	1,770
Fore –Raft Fund	271	-	(93)	178
Garfield Weston Foundation	15,000	-	(10,988)	4,012
Hedley Foundation	3,168	-	(-)	3,168
Hemby Charitable Trust	1,500	-	(-)	1,500
High Sheriff Trust	4,216	2,460	(-)	6,676
Hilden Charitable Fund	3,868	-	(-)	3,868
John Moores Foundation	-	7,500	(3,411)	4,089
KFC Youth Foundation	360	2,500	(344)	2,516
Kirkby Neighbourhood Community Fund	6,780	9,000	(3,230)	12,550
Kirkby Together	1,478	-	(800)	678
Knife Crime Community Fund	15	-	(-)	15
Knowsley Council Community Empowerment Fund	3,030	-	(130)	2,900
Knowsley MBC- Stronger Communities	10,000	10,965	(7,343)	13,622
LCVS Community Impact Fund	-	3,000	(-)	3,000
Little Lives UK	2,200	-	(109)	2,091
Merseyside Community Investment Fund	5	5,000	(-)	5,005
National Lottery Awards for All	2,875	-	(2,875)	-
National Lottery Community Fund- Knows Your Neighbourhood Fund	9,529	19,750	(21,558)	7,721
National Lottery Community Fund- Million Hours Fund	-	27,012	(11,062)	15,950
National Lottery Community Fund- Reaching Communities	26,493	19,980	(22,347)	24,126
Neighbourly Community Fund	19	-	(-)	19
One Knowsley	5	-	(-)	5
P H Holt Foundation	10,000	-	(650)	9,350
Police Property Act	2,506	-	(2,388)	118
Social Enterprise Social Fund	7,621	-	(500)	7,121
Social Enterprise Social Fund - Covid Exit	2,110	-	(-)	2,110
Steve Morgan Foundation	7,617	27,780	(25,649)	9,748
Torus Foundation	-	1,000	(-)	1,000
Trusthouse Charitable Foundation	22,154	-	(2,000)	20,154
VRP Arts, Culture and Sports Fund	-	9,560	(9,396)	164
Woodward Charitable Trust	9	-	(-)	9
	148,480	194,507	(160,800)	182,187
	=====	=====	=====	=====

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024**

2023	Movements in the Year			
	Reserves at beginning of year	Income	Expenditure	Reserves at Year end
	£	£	£	£
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 Foundation	-	15,000	-	15,000
Hedley Foundation	-	3,168	-	3,168
Hemby Charitable Trust	-	1,500	-	1,500
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 Youth 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 Empowerment Fund	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- Knows Your Neighbourhood Fund	-	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
	=====	=====	=====	=====

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'.

Barclays Community Football Fund - Contribution towards Football Equipment

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

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024

Clothworkers Foundation – Contribution towards engagement resources.

Daneway Foundation – Contribution towards mentor training.

Eleanor Rathbone Charitable Trust – Contribution towards ‘Family Support’ project

Ford Britian Trust - Contribution towards computer equipment

Fore –Raft Fund – Contribution towards development resources.

Garfield Weston Foundation – Contribution towards core costs

Hedley Foundation – Contribution towards mentoring young people

Hemby Charitable Trust – Contribution towards crime awareness workshops in Merseyside

High Sheriff Trust – Contribution towards youth support.

Hilden Charitable Fund – Contribution towards youth support.

John Moores Foundation – Contribution towards mentoring costs.

KFC Youth Foundation - Contribution towards mentoring costs.

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

LCVS Community Impact Fund - Contribution towards youth work.

Little Lives UK - Contribution towards youth support

Merseyside Community Investment Fund – Contribution towards family support.

National Lottery Awards for All – Contribution towards Covid support.

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

National Lottery Community Fund- Million Hours Fund - Contribution towards community engagement.

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

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.

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2024

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

Steve Morgan Foundation – Contribution towards mentoring costs.

VRP Arts, Culture and Sports Fund - Contribution towards 'Arts Culture' project.

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 2024 (2023: none)

11. Related Parties

Shaun Glanville, a trustee up to December 2022 was paid £nil as an employee during the year ended 31st July 2024 (2023: £39,220).

CELLS PROJECT CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2024**

	2024	2023
INCOME	£	£
Grant income	194,507	184,269
Donations	8,340	2,480
Workshops	103,186	98,008
Gains on disposal of fixed assets	-	2,682
	-----	-----
Operating Income	306,033	287,439
	-----	-----
EXPENDITURE		
<i>Charitable activities</i>		
Staff salary costs	73,072	68,755
Pension	1,492	1,624
Volunteer expenses	6,600	7,948
Sessional fees	32,672	1,400
Activities and events	55,565	70,732
Rent	-	2,847
Refreshments	11	-
Mentoring	99,277	92,505
Telephone and internet	3,610	3,769
Storage	250	-
Equipment	2,634	249
Advertising and promotion	-	349
Repairs	-	3,750
Stationery and printing	198	291
Subscriptions	222	273
Travel & Subsistence expenses	7,691	8,396
Uniform	162	226
Insurance	3,060	706
Motor expenses	4,711	2,448
DBS fees	215	15
Loss on disposal of fixed assets	-	600
Sundry	157	-
Bank Charges	232	65
Payroll fees	589	536
Accountancy	1,516	1,170
Depreciation	17,840	17,053
	-----	-----
Total expenditure on charitable activities	311,776	285,707
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Net (expenditure)/income for the year	(5,743)	1,732
	=====	=====

(This page does not form part of the statutory financial statements)