

CELLS PROJECT CIO

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025**

Charity Registration No. 1192651

CELLS PROJECT CIO

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CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2025

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ended 31st July 2025.

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

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. Advice from local organisations has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding. The principal objects and activities of the company in the year under review continued to focus on;

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'.
- c) 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 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.
- Respite facilities 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 company 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 Benefit Statement 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 **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 maintained, due to CELLS diversifying our output to meet the need of the communities we work in. We delivered 67 full day targeted crime and consequence awareness programmes.

CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2025

Other approaches were half day delivery and rolling programmes to smaller cohorts with 8,020 young people participating, of these 7,771 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 continued to deliver Positive Mental Attitude (PMA) programme, which helps beneficiaries with the therapeutic and moving on element of their development. This is now being delivered in schools alongside the mentoring and awareness programmes.

St Helens YJS continued to support CELLS, after some years of varied programmes they have settled for the more personal 1-1 mentoring for their YP. From this the majority of beneficiaries stated they had refreshed perceptions on criminal activity and overall exploitation and county lines.

Our family support programme just started again this is underpinned by reserves made with the respite provision. We hope for this to continue and are seeking funding to enable a manager's role.

Our mentoring provision supported 312 children and young people with most reaching their referred in issue targets and 290 stating they felt more empowered and more confident to challenge themselves further and be the best they can. Mentoring figures may have decreased however we are now working with beneficiaries more intensely, due to need we are working for 2-3 hours a week with individuals rather than the typical 1 hour.

18 senior beneficiaries gained volunteer and work experience whilst also 12 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. 48 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 YP to get involved.

Kidskast went into schools this year, filming debates and conversations about public affairs, this was part of our The Voice of the Child ethos.

Youth club has been funded by the Towerhill and Shevington Together group this year they were awarded a grant by the National Lottery Community Fund this year and next, without their support the children from our area would have very little activities to do, we appreciate their support. 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.

Trustees and Management would like to say well done to the CELLS team and volunteers.

Your dedication to working with young people is truly inspiring. Every day, through your patience, compassion, and commitment, you are helping to shape brighter futures and open doors that might otherwise remain closed. The time you invest, the guidance you provide, and the belief you show in each young person creates opportunities that can last a lifetime.

Your work does more than support individuals—it strengthens families and builds a stronger, more hopeful community for everyone. By encouraging confidence, resilience, and ambition in young people, you are helping to create positive change that reaches far beyond the present moment.

CELLS PROJECT CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2025

Thank you for the care, energy, and passion you bring to this vital work. Your dedication is making a real and lasting difference in people's lives, and the community is better because of you.

FINANCIAL REVIEW

Total income for the year was £660,580 (2024: £306,033), of which £102,835 (2024: £194,507) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £604,552 (2024: £311,776) leaving a surplus for the year of £56,028 (2024: deficit £5,743).

At 31st July 2025 the Charitable Incorporated Organisation's reserves stood at £305,806 (2024: £249,778) of which £116,153 (2024: £182,187) 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.

As at the end of the financial year the unrestricted funds totalled £189,653 less unrestricted fixed assets £99,761 leaving free unrestricted reserves of £89,892. The Charitable Incorporated Organisation requires £9,654 for redundancy provision, £108,921 for three months' running costs, (total £118,575).

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

Given the success of SRS and how it has underpinned all our other charitable initiatives, we are much less reliant on grant making funders, which was the plan. Strategically but the respite also offers a much needed and valued service that is becoming recognised nationwide. We aim to develop this further with opening SRS as a sister CIC and gaining OFSTED regulation for SRS, this will further enhance our draw for local authority referrals.

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.

CELLS PROJECT CIO
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JULY 2025

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.

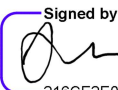
The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (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	Cells, 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 (Resigned September 23 rd , 2024)
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.

Signed by:

.....
Abbie Moore, Trustee

15 April 2026
.....
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 2025 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

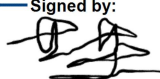
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- 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:

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Relevant professional qualification or body: **ACCA**

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

Dated: 16 April 2026

CELLS PROJECT CIO**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2025**

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Income and Endowments from:		£	£	£	£
Donations and legacies	2a	3,179	-	3,179	8,340
Charitable activities	2b	554,375	102,835	657,210	297,693
Other income	2c	191	-	191	-
		-----	-----	-----	-----
Total income		557,745	102,835	660,580	306,033
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	3	435,683	168,869	604,552	311,776
		-----	-----	-----	-----
Total expenditure		435,683	168,869	604,552	311,776
		-----	-----	-----	-----
Net income/(expenditure), net movement in funds		122,062	(66,034)	56,028	(5,743)
Total funds brought forward	8, 9	67,591	182,187	249,778	255,521
		-----	-----	-----	-----
Total funds carried forward	7 - 9	189,653	116,153	305,806	249,778
		=====	=====	=====	=====

The notes on pages 9 to 22 form part of these accounts.

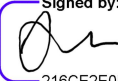
All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

CELLS PROJECT CIO
BALANCE SHEET AS AT 31ST JULY 2025

	Notes	31 ST July 2025		31 ST July 2024	
Fixed assets		£	£	£	£
Tangible fixed assets	4		109,125		72,911
Current assets					
Debtors	5	11,570		14,638	
Cash at bank and in hand		187,249		163,892	
		-----		-----	
		198,819		178,530	
Current liabilities					
Creditors: amounts falling due within one year	6	(2,138)		(1,663)	
		-----		-----	
Net current assets			196,681		176,867
			-----		-----
Total assets less current liabilities			305,806		249,778
			=====		=====
Funds:					
Unrestricted funds	7, 8		189,653		67,591
Restricted funds	7, 9		116,153		182,187
			-----		-----
			305,806		249,778
			=====		=====

15 April 2026

Approved by Trustees on

Signed by:

216CE2E0B4A5433...
.....
Abbie Moore, Trustee

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025

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 2025**

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 2025

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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and legacies				
Donations	3,179	-	3,179	8,340
	=====	=====	=====	=====

Income from donations and legacies for year end 2024 related wholly to unrestricted funds.

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
b. Charitable activities				
Barclays Community Football Fund	-	-	-	1,000
Children in Need	-	40,000	40,000	31,800
Clothworkers Foundation	-	-	-	10,000
Eleanor Rathbone Charitable Trust	-	-	-	4,000
Ford Britian Trust	-	-	-	2,200
High Sheriff Trust	-	-	-	2,460
John Moores Foundation	-	-	-	7,500
KFC Youth Foundation	-	3,000	3,000	2,500
Kirkby Neighbourhood Community Fund	-	4,000	4,000	9,000
Knowsley MBC – Stronger Communities Grant	-	10,000	10,000	10,965
LCVS Community Impact Fund	-	-	--	3,000
Mentoring	37,230	-	37,230	-
Merseyside Community Investment Fund	-	-	-	5,000
National Lottery Community Fund- Knows Your Neighbourhood Fund	-	9,875	9,875	19,750
National Lottery Community Fund - Million Hours Fund	-	4,721	4,721	27,012
National Lottery Community Fund – Reaching Communities	-	6,519	6,519	19,980
P H Holt Foundation	-	2,500	2,500	-
Respite Care	423,498	-	423,498	-
Steve Morgan Foundation	-	22,220	22,220	27,780
Torus Foundation	-	-	-	1,000
VRP Arts, Culture and Sports Fund	-	-	-	9,560
Workshops	93,647	-	93,647	103,186
	554,375	102,835	657,210	297,693

Income from charitable activities for year end 2024 comprised £103,186 for unrestricted funds and £194,507 related to restricted funds.

c. Other income	£	£	£	£
Gains on disposal of fixed assets	191	-	191	-

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025**

3. Expenditure on Charitable activities

	Direct Charitable Expenditure 2025 £	Support & Governance Costs 2025 £	Total 2025 £	Total 2024 £
Advancing the education of young people by providing mentoring, support, and advice service, and respite	538,146	66,406	604,552	311,776
	=====	=====	=====	=====

a. analysed as follows:

	2025 £	2024 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	69,670	62,111
Pension	715	1,268
Volunteer expenses	10,395	6,600
Sessional fees	33,130	32,672
Activities and events	317,479	55,565
Refreshments	499	11
Mentoring	99,172	99,277
Storage	86	250
Equipment	3,440	2,634
Travel & Subsistence expenses	3,419	7,691
DBS fees	141	215
	-----	-----
	538,146	268,294
	-----	-----

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025**

	2025	2024
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	21,156	10,961
Pension	228	224
Telephone and internet	5,170	3,610
Stationery and printing	1,825	198
Subscriptions	174	222
Insurance	7,289	3,060
Motor expenses	4,328	4,711
Sundry	579	157
Uniform	518	162
Cleaning	31	-
Bank Charges	397	232
Payroll fees	718	589
Accountancy	1,918	1,516
Depreciation	22,075	17,840
	-----	-----
	66,406	43,482
	-----	-----
Total expenditure on charitable activities	604,552	311,776
	=====	=====

£168,868 (2024: £160,800) of the above expenditure is restricted expenditure

	2025	2024
	£	£
b. Staff costs		
Gross wages and salaries	88,064	70,951
Social security costs	2,762	2,121
Pension	943	1,492
	-----	-----
	91,769	74,564
	=====	=====

The above staff costs figure includes one trustee remuneration up to 31st July 2025 of £42,382 (2024: £nil)

c. Particulars of employees:

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

	2025	2024
	3.94	2.06
Charitable activities	===	===

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

The Trustee Shaun Glanville is remunerated for his services and is included in the above number of employees.

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025****4. Tangible fixed assets**

	Equipment	Computer equipment	Motor Vehicle	Total
	£	£	£	£
Costs:				
Balance at 1 st August 2024	4,769	6,025	100,500	111,294
Additions in the year	-	-	107,943	107,943
Disposals in the year	(-)	(-)	(80,000)	(80,000)
	-----	-----	-----	-----
Balance at 31st July 2025	4,769	6,025	128,443	139,237
	=====	=====	=====	=====
Depreciation:				
Balance at 1 st August 2024	1,611	5,447	31,325	38,383
Charge for the year	632	393	21,050	22,075
Disposal	(-)	(-)	(30,346)	(30,346)
	-----	-----	-----	-----
Balance at 31st July 2025	2,243	5,840	22,029	30,112
	=====	=====	=====	=====
Net Book Value at 31st July 2025	2,526	185	106,414	109,125
	=====	=====	=====	=====
Net Book Value at 31 st July 2024	3,158	478	69,175	72,911
	=====	=====	=====	=====

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

	2025	2024
	£	£
Prepayments	11,220	10,338
Other debtors	350	4,300
	-----	-----
	11,570	14,638
	=====	=====

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,918	1,516
Pension	220	147
	-----	-----
	2,138	1,663
	=====	=====

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025****6. Analysis of net assets between Funds**

2025	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	99,761	89,892	189,653
Restricted Funds			
Arete Foundation	-	2,452	2,452
Barclays Community Football Fund	-	58	58
Children in Need	100	426	526
Clothworkers Foundation	6,533	2,500	9,033
Eleanor Rathbone Charitable Trust	-	176	176
Ford Britian Trust	417	971	1,388
Fore –Raft Fund	85	-	85
Garfield Weston Foundation	-	4,012	4,012
Hedley Foundation	-	451	451
Hemby Charitable Trust	-	78	78
High Sheriffs Trust	-	1,992	1,992
Hilden Charitable Fund	-	3,868	3,868
John Moores Foundation	-	174	174
KFC Youth Foundation	-	2,991	2,991
Kirkby Neighbourhood Community Fund	-	14,400	14,400
Knowsley MBC- Stronger Communities	-	22,059	22,059
LCVS Community Impact Fund	-	3	3
Merseyside Community Investment Fund	-	5,005	5,005
National Lottery Community Fund- Knows Your Neighbourhood Fund	-	17,596	17,596
National Lottery Community Fund- Million Hours Fund	-	1,693	1,693
National Lottery Community Fund- Reaching Communities	2,229	8,301	10,530
Police & Crime Commissioner community fund	-	1,549	1,549
Social Enterprise Social Fund	-	7,121	7,121
Social Enterprise Social Fund - Covid Exit	-	2,110	2,110
Steve Morgan Foundation	-	6,719	6,719
VRP Arts, Culture and Sports Fund	-	84	84
	9,364	106,789	116,153
Totals	109,125	196,681	305,806
	=====	=====	=====

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025**

	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 2025**

7. Unrestricted funds

2025	Movements in the Year			
	Reserves at beginning of year £	Income £	Expenditure £	Reserves at Year end £
General Fund	67,591 =====	557,745 =====	(435,683) =====	189,653 =====

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 =====

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 2025****8. Restricted funds**

2025	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	136	-	(78)	58
Children in Need	400	40,000	(39,874)	526
Clothworkers Foundation	10,666	-	(1,633)	9,033
Eleanor Rathbone Charitable Trust	3,300	-	(3,124)	176
Ford Britian Trust	1,770	-	(382)	1,388
Fore –Raft Fund	178	-	(93)	85
Garfield Weston Foundation	4,012	-	(-)	4,012
Hedley Foundation	3,168	-	(2,717)	451
Hemby Charitable Trust	1,500	-	(1,422)	78
High Sheriff Trust	6,676	-	(4,684)	1,992
Hilden Charitable Fund	3,868	-	(-)	3,868
John Moores Foundation	4,089	-	(3,915)	174
KFC Youth Foundation	2,516	3,000	(2,525)	2,991
Kirkby Neighbourhood Community Fund	12,550	4,000	(2,150)	14,400
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	10,000	(1,563)	22,059
LCVS Community Impact Fund	3,000	-	(2,997)	3
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	9,875	(-)	17,596
National Lottery Community Fund- Million Hours Fund	15,950	4,721	(18,978)	1,693
National Lottery Community Fund- Reaching Communities	24,126	6,519	(20,115)	10,530
Neighbourly Community Fund	19	-	(19)	-
One Knowsley	5	-	(5)	-
P H Holt Foundation	9,350	-	(9,350)	-
Police & Crime Commissioner community fund	-	2,500	(951)	1,549
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	22,220	(25,249)	6,719
Torus Foundation	1,000	-	(1,000)	-
Trusthouse Charitable Foundation	20,154	-	(20,154)	-
VRP Arts, Culture and Sports Fund	164	-	(80)	84
Woodward Charitable Trust	9	-	(9)	-
	182,187	102,835	(168,869)	116,153

CELLS PROJECT CIO**NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025**

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

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:

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025

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.

Clothworkers Foundation – Contribution towards engagement resources.

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

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 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

Police & Crime Commissioner community fund - Contribution towards mentor sessions

CELLS PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END 31ST JULY 2025

Social Enterprise Social Fund – Contribution towards development.

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

Steve Morgan Foundation – Contribution towards mentoring costs.

Torus Foundation - Contribution towards mentoring costs.

Trusthouse Charitable Foundation – Contribution towards salary costs.

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

Woodward Charitable Trust – Contribution towards core costs.

10. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st July 2025 (2024: none)

11. Related Parties

Shaun Glanville, a trustee up to 31st July 2025 was paid £42,382 as an employee during the year ended 31st July 2025 (2024: £Nil).