

Charity registration number 1149723

Company registration number 08273827 (England and Wales)

M.A.L.S. MERSEYSIDE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

M.A.L.S. MERSEYSIDE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

John Donohue
Colette Williams
Ronald Bennion
Terry Byron

Secretary

Colette Williams

Charity number

1149723

Company number

08273827

Registered office

10 Vicarage Place
Prescot
Merseyside
L34 1LA

Independent examiner

Simon Evans FCA
Lewis Evans Partnership LLP
The Oaks
3 Village Road
West Kirby
Wirral
CH48 3JN

Bankers

HSBC
2 Eccleston Street
Prescot
L34 5QF

M.A.L.S. MERSEYSIDE

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M.A.L.S. MERSEYSIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives of the organisation

To promote for the benefit of the public in the borough of Knowsley in particular, but not exclusively, with a view to the preservation of public order and support of victims of crime who have in particular, but not exclusively, lost loved ones to crime, by the provision of counselling, advice, care and assistance to victims and their families who are in need, danger, hardship or distress.

To advance the education of the young people in the area through the delivery of programmes outlining crime prevention, citizenship and other subjects with a view to reducing crime and preventing the beneficiaries from engaging in anti-social behaviour.

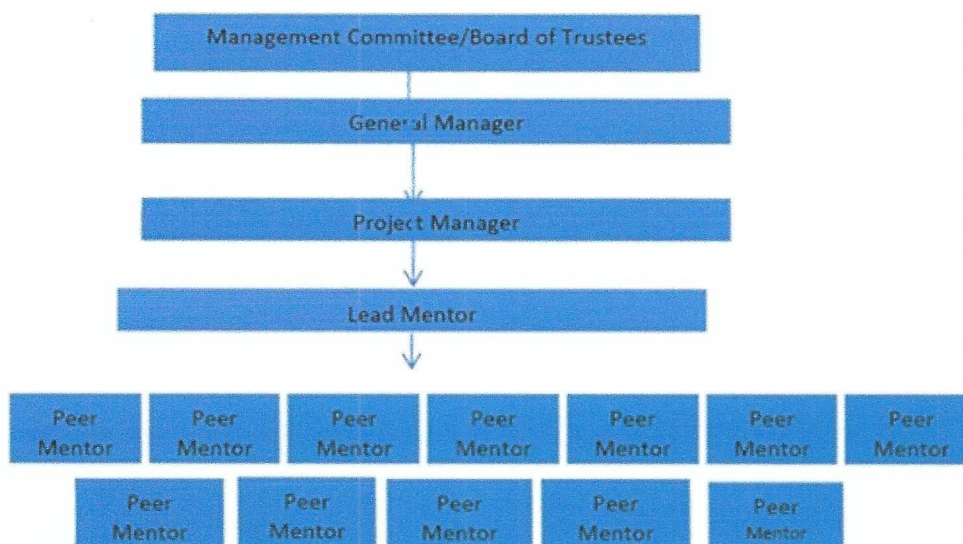
Activities

MALS' main activities involve changing offending behaviours through our bespoke "Life Change" Programme with the delivery of follow up one to one mentoring sessions with offenders following release. M.A.L.S. also work with young people to educate and deter them from a life of crime through facilitated group discussions and by using ex-offenders to deliver one to one mentoring.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

MALS Merseyside Management Structure



M.A.L.S. MERSEYSIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

In 2020 – 21 we have delivered a bespoke package of services to individuals approaching release from prisons across Merseyside who have been identified by HMPS and MALS as being at risk of re offending behaviour. The project included intensive behaviour change sessions together with awareness and education sessions on the social effects of gun, gang, knife crime and drug misuse. These discussions delivered by our professional facilitators and a bank of peer mentors, who have been involved in criminality in their past or have been victims of crime. It also includes intensive mentoring with the individuals and, where appropriate their families.

During this accounting period M.A.L.S. Merseyside has worked on the following projects:

Allen Lane Foundation - £4000

MALS was awarded this funding to provide additional Through The Gate support for released offenders from three local prisons. MALS gave support from ex offenders who are now clean and free from re offending. Mentors built a strong and respected bond with their clients.

The complete package that MALS provided ensured that clients met all their legal obligations to attend Probation, Police and DWP appointments.

MALS ensured that all clients received all their required medication (most have some form of drug dependency) and of most importantly MALS ensured that all clients have safe accommodation, to protect both themselves and others from becoming infected with Covid-19.

Most of the released offenders were homeless and unless they received day 1 support they would inevitably re offend and continue their cycle of continuous custodial sentencing, the support from MALS provided the support and expertise required to change offending behaviour and provide clients the basis for smooth assimilation back into society.

MALS staff can spend up to 8 hours with a client on the day of release due to the complex nature of each individual and the legal constraints placed upon each client to attend Home Office regulated appointments. MALS provided Day 1 support and follow up mentoring sessions for 6 released offenders.

VRP bid

This proposed programme delivered by MALS is designed to give confidence to individuals to become law abiding citizens, promote understanding of and acceptance that every action has a consequence, offer support and mentoring, promotion of achievement and self- belief and the importance of protecting good health including the recently introduced mindfulness sessions.

We focus on working to protect vulnerable individuals from violence and exploitation by working with their families to steer individuals away from negative peer groups and gang culture and by encouraging a radical behaviour change package. The mentoring programme also reduced criminal activity, promoted a client healthier lifestyle, and created a safer Merseyside community.

We delivered bespoke mentoring sessions to clients referred from Merseyside Youth Offending services and we matched a fully trained and experienced mentor to each client based on their individual needs and requirements. Several of our mentors have themselves been to prison and have now turned their lives around following their association with MALS.

Our support covered:

- Knife Crime & Gang Culture
- Crime prevention and Intervention
- Crime and Consequence
- Personal Development
- Victim Impact
- Confidence Building
- Anger Management

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

The proposed programme was for 12 young people based in Knowsley, aged 10–17 years who have committed offences under the umbrella of 'serious youth violence' which includes gun & knife crime, and also to those individuals who have been identified as being on the cusp of being criminally exploited.

CAF £12000

MALS utilised this funding to provide additional "Through The Gate" support for released offenders from three local prisons, HMP Liverpool, HMP Altcourse and HMP Hindley. MALS will enlist the support of ex offenders who are now clean from re offending to liaise with the clients and build a strong and respected bond.

Mentors made sure that their mentees had safe accommodation, to protect both themselves and others from becoming infected with Covid-19. MALS utilised the grant to work with 12 released offenders, providing comprehensive day 1 support.

THE TAYLOR FOUNDATION

Donated funds to MALS to work with young people to prevent them from carrying a knife. We delivered group sessions to young people who are on alternative education programmes. This work has shown to be invaluable.

Community Foundation

MALS has been awarded £10,000 funding to provide "Through The Gate" support for six released offenders from the Knowsley region. MALS will enlist the support of ex offenders who are now clean from re offending to liaise with the clients and build a strong and respected bond. MALS will ensure that clients meet all their legal obligations to attend Probation, Police and DWP appointments. and are not returned to prison through attendance failure. MALS will ensure that clients will receive all their required medication (most have some form of drug dependency) and of most importantly MALS will ensure that clients have safe accommodation, to protect both themselves and others from becoming infected with Covid-19.

MALS will utilise the grant to work with 6 released offenders, providing comprehensive day 1 support and follow on mentoring. Day 1 support is paramount or they will inevitably re offend and continue their cycle of continuous custodial sentencing. MALS will provide the support and expertise required to change offending behaviour and provide clients the basis for smooth assimilation back into society, and ensuring clients with mental health issues are assisted and directed to the correct service providers to provide the best possible client outcome.

Furture plans

In the next financial year we will be continuing with our project funded by LLOYDS BANK FOUNDATION working with other agencies, prisons and probation services to ensure gaps are not appearing with in support offered to offenders on release. We will be working in partnership with Knowsley youth offending service, Knowsley community safety team. To mentor 15 local young people and their families who have been identified as being criminally exploited or potentially at risk of becoming exploited.

It has been very difficult this year due to COVID to recruit new volunteers and offer placements to students studying criminology. However we plan to offer this service as soon as we can.

Financial review

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold the minimum equivalent of three months running costs. For the financial year ending 31st October 2021 this would equate to £13,425.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

M.A.L.S. MERSEYSIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Structure, governance and management

Governing Document

Memorandum and articles incorporated 30th October 2012, company number 08273827, registered as a charity number 1149723 on 13th November 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Donohue

Colette Williams

Ronald Bennion

Terry Byron

Clare Donohue

(Resigned 23 November 2021)

Method of appointment

Membership of the charity is open to any individual interested in promoting the objects who applies to the charity in the form required by the trustees and is approved by the trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of M.A.L.S. Merseyside for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

M.A.L.S. MERSEYSIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees' report was approved by the Board of Trustees.



John Donohue
Trustee

Date 27 Aug 2022

M.A.L.S. MERSEYSIDE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF M.A.L.S. MERSEYSIDE

I report to the trustees on my examination of the financial statements of M.A.L.S. Merseyside (the charity) for the year ended 31 October 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that the financial statements prepared for the charity have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities. Salary payments have been made to a director/trustee during the year, which is not in accordance with the charity's governing articles of association. Further details of these payments are provided in note 13 of the financial statements.

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

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

I confirm that there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Simon Evans FCA
Lewis Evans Partnership LLP
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Wirral
CH48 3JN

Dated: 29 July 2022

M.A.L.S. MERSEYSIDE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	3,496	26,000	29,496	10,500	67,876	78,376
Charitable activities	3	-	18,400	18,400	-	243	243
Other trading activities	4	-	-	-	120	-	120
Total income		3,496	44,400	47,896	10,620	68,119	78,739
Expenditure on:							
Raising funds	5	-	-	-	-	540	540
Charitable activities	6	19,679	34,019	53,698	7,680	59,705	67,385
Total expenditure		19,679	34,019	53,698	7,680	60,245	67,925
Net (outgoing)/incoming resources before transfers		(16,183)	10,381	(5,802)	2,940	7,874	10,814
Gross transfers between funds		556	(556)	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(15,627)	9,825	(5,802)	2,940	7,874	10,814
Fund balances at 1 November 2020		25,609	34,824	60,433	22,669	26,950	49,619
Fund balances at 31 October 2021		9,982	44,649	54,631	25,609	34,824	60,433

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

M.A.L.S. MERSEYSIDE

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		57,328		61,960	
Creditors: amounts falling due within one year	10	(2,697)		(1,527)	
Net current assets			54,631		60,433
Income funds					
Restricted funds	11	44,649		34,824	
Unrestricted funds		9,982		25,609	
			54,631		60,433


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 July 2022


John Donohue
Trustee

Company registration number 08273827

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

M.A.L.S. Merseyside is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Vicarage Place, Prescot, Merseyside, L34 1LA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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. Bank overdrafts are shown within borrowings in current liabilities.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and grant income	3,496	26,000	29,496	10,500	67,876	78,376
Donations and grant income						
Allen Lane Foundation	-	4,000	4,000	-	-	-
Knowsley Foundation - Recovery and resilience projects	-	10,000	10,000	-	-	-
CAF Resilience Fund	-	12,000	12,000	-	-	-
Lloyds Bank Foundation	-	-	-	-	52,226	52,226
National Lottery Awards For All	-	-	-	-	9,150	9,150
CAF Coronavirus Emergency Fund	-	-	-	-	4,000	4,000
Knowsley Borough Council - local restrictions support grant	-	-	-	10,000	-	10,000
The Taylor Foundation	2,390	-	2,390	-	-	-
Other Income	1,106	-	1,106	500	2,500	3,000
	3,496	26,000	29,496	10,500	67,876	78,376

3 Charitable activities

	2021 £	2020 £
Knowsley MBC - VRP Mentoring Services	18,400	-
Other income - DWP UC	-	243
	18,400	243

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

4 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Fundraising events	-	120
	<u> </u>	<u> </u>

5 Raising funds

	Total	Restricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Marketing and events	-	540
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	-	540
	<u> </u>	<u> </u>

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	27,133	27,109
Sessional workers	14,688	20,668
Payroll costs	272	176
Rent and rates	8,000	13,000
Insurance	496	447
Training	-	37
Events and activities	-	2,883
DWP UC	-	244
Other costs	700	-
Phone and internet	674	580
Printing, postage and stationery	-	468
Bank charges	-	146
Subscriptions and fees	-	48
IT costs	565	679
	<u>52,528</u>	<u>66,485</u>
Share of governance costs (see note 7)	1,170	900
	<u>53,698</u>	<u>67,385</u>
Analysis by fund		
Unrestricted funds	19,679	7,680
Restricted funds	34,019	59,705
	<u>53,698</u>	<u>67,385</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Independent examination fee	-	1,170	1,170	-	900	900
	<u>-</u>	<u>1,170</u>	<u>1,170</u>	<u>-</u>	<u>900</u>	<u>900</u>
Analysed between Charitable activities	-	1,170	1,170	-	900	900
	<u>-</u>	<u>1,170</u>	<u>1,170</u>	<u>-</u>	<u>900</u>	<u>900</u>

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

8 Trustees

During the accounting period, R Bennion received £3,800 (2020: £7,904) for sessional fees and C Donohue received salary and pension payments of 27,133 (2020: £12,424) while being appointed a director of the charitable company (see note 13 for further details).

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No further transactions were identified which should be disclosed under FRS 102.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	26,500	26,500
Other pension costs	633	609
	<u>27,133</u>	<u>27,109</u>

There were no employees whose annual remuneration was more than £60,000.

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,697	1,527
	<u>2,697</u>	<u>1,527</u>

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 November 2019 £	Movement in funds		Balance at 1 November 2020 £	Movement in funds		Transfers	Balance at 31 October 2021 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £		
DWP UC	-	243	(243)	-	-	-	-	-
Police & Crime Commissioner	14,550	-	(14,517)	33	-	-	(33)	-
Weaver Trust	12,400	-	(12,377)	23	-	-	(23)	-
Lloyds Bank Foundation	-	52,225	(17,576)	34,649	-	-	-	34,649
CAF Coronavirus Emergency Fund	-	4,000	(3,988)	12	-	-	(12)	-
National Lottery Awards For All	-	9,150	(9,088)	62	-	-	(62)	-
Maximus Foundation	-	2,500	(2,455)	45	-	-	(45)	-
CAF Resilience Fund	-	-	-	-	12,000	(12,027)	27	-
Allen Lane Foundation	-	-	-	-	4,000	(3,992)	(8)	-
Knowsley MBC - VRP Mentoring Programme	-	-	-	-	18,400	(18,000)	(400)	-
Knowsley Foundation - Recovery and resilience projects	-	-	-	-	10,000	-	-	10,000
	26,950	68,118	(60,244)	34,824	44,400	(34,019)	(556)	44,649

M.A.L.S. MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 October 2021 are represented by:						
Current assets/ (liabilities)	9,982	44,649	54,631	25,654	34,779	60,433
	<u>9,982</u>	<u>44,649</u>	<u>54,631</u>	<u>25,654</u>	<u>34,779</u>	<u>60,433</u>

13 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>27,133</u>	<u>27,109</u>

The CEO, Clare Donohue, is considered to be key management and the above compensation includes her gross salary and employer pension contribution paid by the charity in respect of the year. Clare is married to John Donohue, a trustee.

Director/Trustee Remuneration

Clare Donohue was appointed as a director on 14 May 2020, and as she continued to be paid a salary in her role as CEO she received £27,133 (2020: £12,424) of the above compensation while acting as a director/trustee. The trustees have subsequently become aware that these salary payments were not made in accordance with the governing document, which does not allow salary payments to trustees. After consulting with the Charity Commission she has resigned as a director of the charity on 23 November 2021 but has continued in her employed role as CEO of the charity.